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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending March 31, 1982

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page ii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING MARCH 31, 1982

Retail Sales tax due the Department of Revenue during the first quarter of 1982 amounted to $91,359,466, a decrease of -1.21 percent from the same quarter in 1981. The number of businesses filing returns decreased from 93,853 to 92,726 or -0.39 percent during the same period. This data indicates not only a decrease in the number of businesses, but also a decrease in the average amount of taxable receipts reported per return.

Retail Sales Tax by Business Group

During the first quarter of 1982, the Utility Group showed the largest increase in collections with a 21.09 percent increase. The Food Dealers Group followed with an 5.07 percent increase. The number of businesses showed a decrease of -0.39 percent as compared with an increase of 2.00 percent for the first quarter of 1981. Three business groups reported an increase in the number of filers. The Eating and Drinking and Apparel Groups showed the largest increases with 2.68 percent and 1.99 percent respectively, while the Miscellaneous (-9.84 percent) and Motor Vehicles (-5.85 percent) Groups showed the largest decrease.

Business Group	# Bus. Mar. 81	# Bus. Mar. 82	% Change # Bus.	Tax Mar. 81	Tax Mar. 82	% Change Tax
Nonresidents	24	53	120.83%	$ 320,079	$ 115,543	-63.90%
Utilities	2,234	2,136	-4.39	16,647,913	20,158,204	21.09
Building Materials	2,931	2,870	-2.08	4,675,591	3,732,623	-20.17
General Merchandise	1,354	1,354	0.00	8,164,801	7,731,757	-5.30
Food Dealers	2,308	2,324	0.69	4,463,861	4,689,975	5.07
Motor Vehicle	6,533	6,151	-5.85	6,593,529	6,030,438	-8.54
Apparel	2,356	2,403	1.99	2,621,911	2,726,818	4.00
Home Furnishings	3,164	3,031	-4.20	3,433,254	2,918,391	-15.00
Eating and Drinking	6,500	6,674	2.68	7,577,107	7,388,186	-2.49
Specialty Retail	14,441	14,258	-1.27	7,143,415	6,977,560	-2.32
Services	24,578	24,007	-2.32	9,674,819	9,766,549	0.95
Wholesale Goods	8,897	8,701	-2.20	13,546,334	12,126,185	-10.48
Miscellaneous	10,771	9,711	-9.84	5,368,515	4,553,348	-15.18
Late Filers	7,124	9,180	28.86	2,247,799	2,443,889	8.72
TOTALS	93,215	92,853	-0.39	$92,478,928	91,359,466	-1.21

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING MARCH 31, 1982

Counties	Returns	Taxable Sales	Computed Tax
Adair	363	$ 9,077,283	$ 272,287
Adams	199	4,032,967	120,963
Allamakee	534	13,213,624	396,388
Appanoose	524	10,872,305	326,054
Audubon	325	7,222,520	216,634
Benton	733	16,510,006	495,253
Black Hawk	3,176	154,086,725	4,620,712
Boone	744	19,336,850	580,013
Bremer	772	21,052,134	631,316
Buchanan	656	15,187,525	455,581
Buena Vista	774	23,691,530	710,576
Butler	624	12,648,123	379,380
Calhoun	497	10,632,291	318,969
Carroll	808	25,991,306	779,703
Cass	695	17,761,666	532,842
Cedar	683	13,421,149	402,581
Cerro Gordo	1,463	57,316,361	1,719,245
Cherokee	597	15,465,330	463,946
Chickasaw	516	12,955,824	388,631
Clarke	294	8,221,124	246,628
Clay	729	24,765,425	742,758
Clayton	734	15,030,283	450,918
Clinton	1,504	54,171,990	1,625,143
Crawford	647	15,293,019	458,748
Dallas	940	23,600,257	707,978
Davis	308	5,879,466	176,386
Decatur	333	5,432,628	162,958
Delaware	510	13,105,551	393,097
Des Moines	1,166	50,230,342	1,506,877
Dickinson	641	12,680,426	380,413
Dubuque	2,119	95,904,338	2,876,684
Emmet	454	12,960,926	388,693
Fayette	818	23,162,260	694,697
Floyd	644	16,986,038	509,592
Franklin	460	13,350,981	400,504
Fremont	319	6,186,098	185,566
Greene	454	10,675,833	320,270
Grundy	455	10,477,785	314,282
Guthrie	450	7,878,490	236,320
Hamilton	632	15,970,722	479,062
Hancock	454	10,710,339	321,297
Hardin	842	23,075,824	692,205
Harrison	533	10,592,921	317,786
Henry	603	17,095,121	512,831
Howard	388	9,760,452	292,793
Humboldt	449	12,013,439	360,415
Ida	334	8,888,448	266,649
Iowa	543	13,872,077	416,105
Jackson	712	16,051,752	481,442
Jasper	1,054	32,762,559	982,801

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	526	13,440,912	403,040
Johnson	1,732	80,170,567	2,404,516
Jones	712	17,243,649	517,345
Keokuk	527	8,653,659	259,597
Kossuth	789	21,075,282	632,200
Lee	1192	42,329,762	1,269,441
Linn	4,180	216,772,201	6,502,720
Louisa	318	6,771,253	203,122
Lucas	358	7,924,314	237,698
Lyon	435	8,015,916	240,464
Madison	377	6,792,511	203,781
Mahaska	794	21,111,788	633,346
Marion	836	23,442,194	703,200
Marshall	1,119	41,766,480	1,259,550
Mills	339	7,729,696	231,854
Mitchell	408	9,510,263	285,292
Monona	437	9,195,558	275,858
Monroe	286	6,058,725	181,751
Montgomery	473	12,887,332	386,502
Muscatine	1,042	41,815,647	1,254,328
O'Brien	675	15,684,720	470,530
Osceola	292	6,295,079	188,848
Page	679	17,544,712	526,331
Palo Alto	415	9,130,650	273,908
Plymouth	748	18,835,733	564,964
Pocahontas	477	9,229,137	276,828
Polk	7,692	484,691,961	14,539,863
Pottawattamie	1,801	72,138,366	2,164,085
Poweshiek	622	21,012,740	630,319
Ringgold	234	4,221,587	126,650
Sac	538	10,998,565	329,918
Scott	3,501	190,267,714	5,707,315
Shelby	564	13,122,498	393,591
Sioux	1,080	25,815,145	774,355
Story	1,710	67,889,376	2,036,553
Tama	652	15,187,104	455,529
Taylor	335	4,214,904	126,409
Union	457	11,815,799	354,459
Van Buren	347	3,332,448	99,865
Wapello	1,052	33,827,787	1,014,474
Warren	756	15,138,254	454,098
Washington	757	19,351,377	580,451
Wayne	341	4,703,269	141,094
Webster	1,336	54,429,159	1,632,715
Winnebago	476	11,030,149	330,787
Winneshiek	636	17,186,305	515,385
Woodbury	2,470	121,851,917	3,655,376
Worth	287	4,738,401	142,139
Wright	604	16,488,656	494,618
Nonresidents	53	3,851,334	115,543
Late Filers	9,180	82,489,686	2,443,889
TOTAL	92,853	$3,046,484,674	$ 91,359,466

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING MARCH, 1982

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$33,772,853	36.97%
25,000 TO 50,000	$12,004,040	13.14%
10,000 TO 25,000	$7,014,567	7.68%
5,000 TO 10,000	$11,680,943	12.79%
2,500 TO 5,000	$7,892,151	8.64%
1,000 TO 2,500	$8,116,769	8.88%
500 TO 1,000	$4,204,074	4.60%
TOWNS UNDER 500	$2,440,147	2.67%
NON-PERMIT	$74,868	.08%
RURAL	$4,043,511	4.43%
OTHERS	$115,543	.13%
TOTALS	$91,359,466	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION PAGE VIII
BY COMPUTED TAX DUE
QUARTER ENDING MARCH, 1982

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	29,210	33.73%	$142,992	.16%
25.00 -	49.99	6,978	8.06%	$251,644	.28%
50.00 -	99.99	7,750	8.95%	$561,432	.61%
100.00 -	149.99	4,694	5.42%	$576,923	.63%
150.00 -	199.99	3,463	4.00%	$601,240	.66%
200.00 -	249.99	2,713	3.13%	$607,069	.66%
250.00 -	499.99	9,615	11.10%	$3,497,749	3.83%
500.00 -	999.99	9,215	10.64%	$6,531,307	7.15%
1,000.00 -	1,499.99	4,179	4.83%	$5,102,794	5.59%
1,500.00 -	1,999.99	2,203	2.54%	$3,810,161	4.17%
2,000.00 -	2,499.99	1,315	1.52%	$2,922,657	3.20%
2,500.00 -	2,999.99	932	1.08%	$2,546,195	2.79%
3,000.00 -	3,999.99	1,221	1.41%	$4,222,651	4.62%
4,000.00 -	4,999.99	770	.89%	$3,445,232	3.77%
5,000.00 -	9,999.99	1,416	1.64%	$9,812,381	10.74%
10,000.00 -	24,999.99	677	.78%	$9,863,896	10.80%
25,000.00 -	49,999.99	126	.15%	$4,173,494	4.57%
50,000.00 -	99,999.99	58	.07%	$3,925,570	4.30%
100,000.00 &	OVER	53	.06%	$28,762,079	31.48%
TOTALS		86,588	100.00%*	$91,359,466	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING MARCH, 1982

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	22,855	26.40%	$2,072,215	.03%	$96,272	.11%
500 - 999	5,008	5.78%	$3,674,070	.05%	$105,001	.11%
1,000 - 1,999	6,270	7.24%	$9,111,176	.13%	$253,514	.28%
2,000 - 2,999	4,073	4.70%	$10,091,241	.15%	$272,264	.30%
3,000 - 3,999	3,052	3.52%	$10,564,098	.15%	$284,343	.31%
4,000 - 4,999	2,357	2.72%	$10,573,325	.15%	$275,009	.30%
5,000 - 9,999	7,788	8.99%	$56,672,393	.82%	$1,442,945	1.58%
10,000 - 24,999	12,052	13.92%	$197,984,228	2.86%	$4,879,327	5.34%
25,000 - 49,999	8,040	9.29%	$286,225,400	4.14%	$6,429,188	7.04%
50,000 - 99,999	5,962	6.89%	$420,500,778	6.08%	$8,127,312	8.90%
100,000 - 249,999	4,948	5.71%	$775,119,290	11.21%	$12,335,101	13.50%
250,000 - 499,999	2,100	2.43%	$737,778,854	10.67%	$9,503,700	10.40%
500,000 - 999,999	1,147	1.32%	$796,192,542	11.52%	$8,149,059	8.92%
1,000,000 & OVER	936	1.08%	$3,597,489,434	52.03%	$39,206,431	42.91%
TOTALS	86,588	100.00%*	$6,914,069,044	100.00%*	$91,359,466	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending March 31, 1982

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	101	1.41%	$ 854,223	8.40%
Building Materials	167	2.33	124,336	1.22
General Merchandise	18	0.25	302,145	2.97
Food Dealers	19	0.27	3,108	.03
Motor Vehicle	123	1.72	119,874	1.18
Apparel	49	0.68	24,094	.24
Home Furnishings	217	3.03	223,619	2.20
Eating and Drinking	18	0.25	7,414	.07
Specialty Retail	465	6.49	773,041	7.60
Services	956	13.35	985,408	9.68
Wholesale Goods	2,229	31.12	2,462,012	24.20
Miscellaneous	2,481	34.64	4,165,712	40.95
Late Filers	319	4.46	128,557	1.26
TOTAL	7,162	100.00%	$10,173,543	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
March 31, 1981 and 1982

Use Tax	March 1981	March 1982	% Change
Retailers			
Number of Returns	7,009	7,162	2.18%
Computed Tax	$ 11,842,537	$ 10,173,543	-14.09%
Motor Vehicle*			
Number of Returns	151,764	117,958	-22.28%
Computed Tax	$ 13,107,174	$ 10,869,202	-17.07%
Consumers			
Number of Returns	4,752	4,717	-0.74%
Computed Tax	$ 4,747,348	$ 3,417,715	-28.01%

*Note: For reports after July 1, 1978, units reflect only taxable registrations. Previous reports contained both taxable and exempt

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING MARCH, 1982

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	3,033	42.35%	$5,165	.05%
25.00 - 49.99	398	5.56%	$14,492	.14%
50.00 - 99.99	504	7.04%	$36,723	.36%
100.00 - 149.99	321	4.48%	$39,788	.39%
150.00 - 199.99	250	3.49%	$43,251	.43%
200.00 - 249.99	190	2.65%	$42,555	.42%
250.00 - 499.99	643	8.98%	$234,357	2.30%
500.00 - 999.99	589	8.22%	$425,660	4.18%
1,000.00 - 1,499.99	277	3.87%	$338,882	3.33%
1,500.00 - 1,999.99	188	2.62%	$325,271	3.20%
2,000.00 - 2,499.99	128	1.79%	$289,213	2.84%
2,500.00 - 2,999.99	88	1.23%	$241,850	2.38%
3,000.00 - 3,999.99	129	1.80%	$445,487	4.38%
4,000.00 - 4,999.99	70	.98%	$315,941	3.11%
5,000.00 - 9,999.99	177	2.47%	$1,246,777	12.26%
10,000.00 - 24,999.99	116	1.62%	$1,842,764	18.11%
25,000.00 - 49,999.99	37	.52%	$1,374,810	13.51%
50,000.00 - 99,999.99	14	.20%	$932,384	9.16%
100,000.00 & OVER	10	.14%	$1,978,173	19.44%
TOTALS	7,162	100.00%*	$10,173,543	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of March 31, 1982, a local option hotel/motel tax is currently imposed in seventeen cities and in one county in Iowa. Since the report for the quarter ending March 31, 1981, Davenport, Muscatine, and Waterloo have joined the other jurisdictions already imposing the hotel/motel tax. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, three jurisdictions have imposed a 3 percent rate, and one jurisdiction a 4 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending March 31, 1982, a total of $664,282.17 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change March 81 March 82
Altoona	5%	$ 8,870.27	9.14%
Ankeny	5%	7,751.95	4.36
Cedar Rapids	5%	121,951.22	11.53
Clive	5%	15,180.68	-1.59
Council Bluffs	5%	30,836.08	13.86
Davenport	3%	49,124.39	(2)
Des Moines	5%	211,205.93	1.57
Dubuque	5%	50,217.57	24.70
Indianola	5%	961.80	47.15
Johnston	5%	6,717.03	20.08
Muscatine	4%	19,232.96	(2)
Polk County	5%	23,634.54	-22.19
Sergeant Bluff	3%	695.98	25.42
Sioux City	3%	31,671.41	1.80
Urbandale	5%	36,426.14	-3.21
Waterloo	5%	30,498.02	(2)
West Des Moines	5%	17,313.55	-21.48
Windsor Heights	5%	1,992.65	8.32
TOTAL		$664,282.17	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Not comparable to the previous year's quarter.

RETAIL SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	53	$3,851,334	$115,543	.13%
ADAIR COUNTY				
GREENFIELD*	128	$4,983,121	$149,479	.16%
ADAIR	54	$2,195,658	$65,869	.07%
STUART	30	$645,117	$19,353	.02%
BRIDGEWATER	20	$279,250	$8,358	.01%
FONTANELLE	40	$389,788	$11,697	.01%
ORIENT	19	$150,746	$4,521	.00%
NON-PERMIT	3	$5,533	$167	.00%
OTHER	69	$428,070	$12,843	.01%
* TOTAL COUNTY *	363	$9,077,283	$272,287	.30%
ADAMS COUNTY				
CORNING*	112	$3,542,969	$106,262	.12%
PRESCOTT	14	$118,244	$3,548	.00%
NON-PERMIT	1	$433	$14	.00%
OTHER	72	$371,321	$11,139	.01%
* TOTAL COUNTY *	199	$4,032,967	$120,963	.13%
ALLAMAKEE COUNTY				
WAUKON*	194	$5,304,398	$159,129	.17%
LANSING	69	$1,377,316	$41,321	.05%
POSTVILLE	89	$3,962,433	$118,848	.13%
NEW ALBIN	34	$677,951	$20,338	.02%
HARPERS FERRY	25	$159,351	$4,782	.01%
NON-PERMIT	5	$62,197	$1,869	.00%
OTHER	118	$1,669,978	$50,101	.05%
* TOTAL COUNTY *	534	$13,213,624	$396,388	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	287	$9,123,013	$273,657	.30%
CINCINNATI	15	$26,571	$797	.00%
MORAVIA	41	$331,461	$9,940	.01%
MOULTON	36	$369,356	$11,041	.01%
MYSTIC	16	$57,533	$1,724	.00%
NON-PERMIT	2	$3,266	$99	.00%
OTHER	127	$961,105	$28,796	.03%
* TOTAL COUNTY *	524	$10,872,305	$326,054	.36%
AUDUBON COUNTY				
AUDUBON*	165	$5,965,932	$179,560	.20%
EXIRA	57	$525,305	$15,747	.02%
KIMBALLTON	25	$359,573	$10,788	.01%
NON-PERMIT	1	$2,666	$80	.00%
OTHER	77	$349,044	$10,459	.01%
* TOTAL COUNTY *	325	$7,222,520	$216,634	.24%
BENTON COUNTY				
BELLE PLAINE	114	$3,324,826	$99,694	.11%
VINTON*	194	$7,588,301	$227,652	.25%
BLAIRSTOWN	44	$803,062	$24,093	.03%
SHELLSBURG	23	$234,464	$7,032	.01%
VAN HORNE	35	$550,714	$16,524	.02%
ATKINS	25	$322,251	$9,667	.01%
GARRISON	19	$167,135	$5,014	.01%
KEYSTONE	38	$1,401,118	$42,034	.05%
MT AUBURN	12	$91,377	$2,740	.00%
NEWHALL	28	$651,019	$19,530	.02%
NORWAY	27	$567,548	$17,024	.02%
URBANA	23	$136,857	$4,108	.00%
WALFORD	12	$240,189	$7,205	.01%
NON-PERMIT	2	$6,900	$208	.00%
OTHER	137	$424,239	$12,728	.01%
* TOTAL COUNTY *	733	$16,510,006	$495,253	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,862	$109,850,079	$3,294,666	3.61%
CEDAR FALLS	822	$38,024,152	$1,139,720	1.25%
EVANSDALE	83	$1,307,116	$39,148	.04%
ELK RUN HTS	11	$144,183	$4,325	.00%
HUDSON	62	$1,142,253	$34,271	.04%
LA PORTE CITY	103	$1,481,355	$44,437	.05%
DUNKERTON	29	$392,326	$11,768	.01%
JANESVILLE	15	$73,595	$2,209	.00%
GILBERTVILLE	30	$297,772	$8,933	.01%
RAYMOND	16	$226,775	$6,791	.01%
WASHBURN	19	$144,405	$4,333	.00%
NON-PERMIT	29	$150,323	$4,540	.00%
OTHER	95	$852,391	$25,571	.03%
* TOTAL COUNTY *	3,176	$154,086,725	$4,620,712	5.06%
BOONE COUNTY				
BOONE*	421	$14,655,048	$439,564	.48%
MADRID	74	$1,807,724	$54,233	.06%
OGDEN	83	$1,712,476	$51,359	.06%
BOXHOLM	16	$174,006	$5,221	.01%
PILOT MOUND	12	$70,889	$2,127	.00%
NON-PERMIT	3	$1,632	$50	.00%
OTHER	135	$915,075	$27,459	.03%
* TOTAL COUNTY *	744	$19,336,850	$580,013	.63%
BREMER COUNTY				
WAVERLY*	287	$12,762,047	$382,765	.42%
SUMNER	115	$2,877,352	$86,293	.09%
TRIPOLI	59	$1,210,507	$36,319	.04%
DENVER	60	$1,148,622	$34,455	.04%
JANESVILLE	23	$366,470	$10,941	.01%
READLYN	46	$708,884	$21,198	.02%
PLAINFIELD	24	$322,117	$9,663	.01%
NON-PERMIT	1	$200	$6	.00%
OTHER	157	$1,655,935	$49,676	.05%
* TOTAL COUNTY *	772	$21,052,134	$631,316	.69%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	239	$8,675,749	$260,182	.28%
JESUP	66	$2,028,012	$60,840	.07%
FAIRBANK	43	$880,706	$26,415	.03%
HAZLETON	37	$273,304	$8,200	.01%
LAMONT	27	$237,074	$7,104	.01%
WINTHROP	43	$653,199	$19,595	.02%
AURORA	13	$109,502	$3,285	.00%
BRANDON	22	$196,111	$5,884	.01%
QUASQUETON	13	$104,973	$3,148	.00%
ROWLEY	13	$127,877	$3,837	.00%
NON-PERMIT	3	$9,599	$352	.00%
OTHER	137	$1,891,419	$56,739	.06%
* TOTAL COUNTY *	656	$15,187,525	$455,581	.50%
BUENA VISTA COUNTY				
STORM LAKE*	373	$16,944,937	$508,239	.56%
ALTA	73	$1,692,937	$50,777	.06%
ALBERT CITY	46	$894,818	$26,823	.03%
MARATHON	17	$348,249	$10,442	.01%
NEWELL	51	$1,031,146	$30,920	.03%
SIOUX RAPIDS	66	$1,366,338	$40,991	.04%
LAKESIDE	13	$145,208	$4,355	.00%
REMBRANDT	17	$134,235	$4,025	.00%
LINN GROVE	17	$70,744	$2,117	.00%
NON-PERMIT	2	$4,199	$127	.00%
OTHER	99	$1,058,719	$31,760	.03%
* TOTAL COUNTY *	774	$23,691,530	$710,576	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	62	$1,117,974	$33,536	.04%
GREENE	74	$1,922,961	$57,688	.06%
PARKERSBURG	91	$2,149,604	$64,490	.07%
SHELL ROCK	47	$657,558	$19,726	.02%
ALLISON*	72	$3,074,014	$92,204	.10%
APLINGTON	49	$1,475,416	$44,268	.05%
DUMONT	44	$613,864	$24,389	.03%
NEW HARTFORD	31	$247,498	$7,419	.01%
BRISTOW	13	$80,795	$2,418	.00%
NON-PERMIT	1	$33	$2	.00%
OTHER	140	$1,108,406	$33,240	.04%
* TOTAL COUNTY *	624	$12,648,123	$379,380	.42%
CALHOUN COUNTY				
LAKE CITY	100	$2,788,081	$83,646	.09%
MANSON	90	$2,424,724	$72,735	.08%
ROCKWELL CITY*	111	$3,118,315	$93,552	.10%
LOHRVILLE	35	$214,438	$6,434	.01%
POMEROY	42	$593,708	$17,812	.02%
FARNHAMVILLE	29	$1,104,683	$33,141	.04%
SOMERS	10	$7,795	$234	.00%
NON-PERMIT	3	$2,699	$82	.00%
OTHER	77	$377,848	$11,333	.01%
* TOTAL COUNTY *	497	$10,632,291	$318,969	.35%
CARROLL COUNTY				
CARROLL*	389	$17,447,199	$523,408	.57%
COON RAPIDS	70	$1,697,663	$50,931	.06%
MANNING	85	$1,929,927	$57,882	.06%
BREDA	34	$510,960	$15,329	.02%
GLIDDEN	49	$1,525,876	$45,773	.05%
ARCADIA	25	$469,504	$14,084	.02%
DEDHAM	14	$260,810	$7,824	.01%
HALBUR	14	$481,228	$14,428	.02%
TEMPLETON	22	$311,806	$9,355	.01%
NON-PERMIT	4	$9,798	$294	.00%
OTHER	102	$1,346,515	$40,395	.04%
* TOTAL COUNTY *	808	$25,991,306	$779,703	.85%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	335	$12,518,266	$375,542	.41%
ANITA	72	$961,957	$28,859	.03%
GRISWOLD	71	$1,344,905	$40,337	.04%
LEWIS	32	$308,250	$9,249	.01%
CUMBERLAND	24	$283,261	$8,499	.01%
MARNE	10	$17,266	$517	.00%
MASSENA	40	$902,892	$27,087	.03%
NON-PERMIT	1	$400	$13	.00%
OTHER	110	$1,424,469	$42,739	.05%
* TOTAL COUNTY *	695	$17,761,666	$532,842	.58%
CEDAR COUNTY				
TIPTON*	178	$5,735,504	$172,037	.19%
DURANT	71	$1,735,640	$52,063	.06%
MECHANICSVILLE	36	$470,561	$14,119	.02%
WEST BRANCH	81	$994,897	$29,846	.03%
CLARENCE	59	$920,246	$27,611	.03%
LOWDEN	48	$1,121,134	$33,634	.04%
STANWOOD	47	$719,607	$21,590	.02%
BENNETT	34	$455,735	$13,655	.01%
NON-PERMIT	3	$799	$26	.00%
OTHER	126	$1,267,026	$38,000	.04%
* TOTAL COUNTY *	683	$13,421,149	$402,581	.44%
CERRO GORDO COUNTY				
MASON CITY*	913	$44,892,332	$1,346,646	1.47%
CLEAR LAKE	289	$9,416,503	$282,385	.31%
VENTURA	22	$267,845	$8,036	.01%
ROCKWELL	44	$483,439	$14,503	.02%
MESERVEY	20	$149,735	$4,492	.00%
SWALEDALE	16	$119,619	$3,590	.00%
THORNTON	25	$298,274	$8,948	.01%
NON-PERMIT	7	$14,499	$437	.00%
OTHER	127	$1,674,115	$50,208	.05%
* TOTAL COUNTY *	1,463	$57,316,361	$1,719,245	1.88%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	300	$11,970,500	$359,096	.39%
MARCUS	77	$1,317,841	$39,533	.04%
AURELIA	58	$532,022	$15,963	.02%
CLEGHORN	11	$137,411	$4,122	.00%
MERIDEN	13	$104,192	$3,127	.00%
QUIMBY	27	$753,427	$22,604	.02%
WASHTA	15	$40,009	$1,200	.00%
NON-PERMIT	3	$46,199	$1,389	.00%
OTHER	95	$563,729	$16,912	.02%
* TOTAL COUNTY *	597	$15,465,330	$463,946	.51%
CHICKASAW COUNTY				
NEW HAMPTON*	190	$7,676,286	$230,290	.25%
NASHUA	73	$1,712,959	$51,388	.06%
FREDERICKSBURG	60	$1,053,939	$31,571	.03%
LAWLER	29	$743,047	$22,292	.02%
ALTA VISTA	20	$340,038	$10,200	.01%
IONIA	19	$253,450	$7,603	.01%
NON-PERMIT	2	$19,666	$591	.00%
OTHER	123	$1,156,439	$34,696	.04%
* TOTAL COUNTY *	516	$12,955,824	$388,631	.43%
CLARKE COUNTY				
OSCEOLA*	208	$7,443,956	$223,315	.24%
MURRAY	27	$161,429	$4,841	.01%
WOODBURN	13	$46,180	$1,385	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	46	$569,559	$17,087	.02%
* TOTAL COUNTY *	294	$8,221,124	$246,628	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	494	$21,173,020	$634,983	.70%
EVERLY	35	$1,344,420	$40,332	.04%
PETERSON	35	$993,240	$29,797	.03%
DICKENS	10	$121,855	$3,655	.00%
FOSTORIA	12	$154,728	$4,641	.01%
ROYAL	29	$234,707	$7,040	.01%
WEBB	19	$160,297	$4,810	.01%
NON-PERMIT	6	$32,965	$992	.00%
OTHER	89	$550,193	$16,508	.02%
* TOTAL COUNTY *	729	$24,765,425	$742,758	.81%
CLAYTON COUNTY				
ELKADER*	109	$4,404,917	$132,145	.14%
GUTTENBERG	93	$1,985,261	$59,555	.07%
MONONA	77	$1,607,015	$48,209	.05%
STRAWBERRY PT	68	$1,395,790	$41,873	.05%
EDGEWOOD	40	$1,121,819	$33,657	.04%
GARNAVILLO	43	$670,307	$20,115	.02%
MARQUETTE	20	$71,911	$2,159	.00%
MCGREGOR	68	$803,210	$24,097	.03%
FARMERSBURG	15	$285,208	$8,556	.01%
LUANA	19	$253,185	$7,596	.01%
VOLGA CITY	17	$178,772	$5,363	.01%
NON-PERMIT	3	$12,098	$365	.00%
OTHER	162	$2,240,790	$67,228	.07%
* TOTAL COUNTY *	734	$15,030,283	$450,918	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	843	$41,088,925	$1,232,650	1.35%
DE WITT	181	$7,287,345	$218,614	.24%
CAMANCHE	80	$821,902	$24,657	.03%
DELMAR	12	$78,308	$2,349	.00%
GRAND MOUND	32	$145,307	$4,356	.00%
LOST NATION	47	$535,116	$16,054	.02%
WHEATLAND	41	$1,054,447	$31,633	.03%
CALAMUS	16	$338,645	$10,156	.01%
CHARLOTTE	17	$374,400	$11,231	.01%
GOOSE LAKE	11	$94,821	$2,844	.00%
LOW MOOR	24	$159,038	$4,771	.01%
WELTON	11	$83,178	$2,495	.00%
NON-PERMIT	8	$21,331	$659	.00%
OTHER	181	$2,089,225	$62,672	.07%
* TOTAL COUNTY *	1,504	$54,171,990	$1,625,143	1.78%
CRAWFORD COUNTY				
DENISON*	287	$10,571,464	$317,138	.35%
CHARTER OAK	41	$939,080	$28,173	.03%
DOW CITY	24	$207,354	$6,219	.01%
MANILLA	43	$718,003	$21,538	.02%
SCHLESWIG	58	$807,556	$24,194	.03%
VAIL	21	$118,692	$3,562	.00%
KIRON	24	$326,169	$9,784	.01%
RICKETTS	15	$93,653	$2,811	.00%
WESTSIDE	29	$480,774	$14,424	.02%
NON-PERMIT	1	$1,233	$38	.00%
OTHER	104	$1,029,041	$30,867	.03%
* TOTAL COUNTY *	647	$15,293,019	$458,748	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	272	$9,528,480	$285,832	.31%
ADEL*	128	$5,259,388	$157,784	.17%
DALLAS CENTER	59	$746,065	$22,382	.02%
DEXTER	34	$596,861	$17,905	.02%
REDFIELD	46	$352,007	$10,560	.01%
WAUKEE	61	$1,071,017	$32,129	.04%
WOODWARD	38	$847,207	$25,416	.03%
DE SOTO	18	$125,570	$3,767	.00%
GRANGER	25	$598,675	$17,961	.02%
LINDEN	11	$53,333	$1,601	.00%
MINBURN	14	$149,546	$4,486	.00%
VAN METER	24	$328,103	$9,844	.01%
NON-PERMIT	6	$50,498	$1,517	.00%
OTHER	204	$3,893,507	$116,794	.13%
* TOTAL COUNTY *	940	$23,600,257	$707,978	.77%
DAVIS COUNTY				
BLOOMFIELD*	152	$4,593,460	$137,807	.15%
DRAKESVILLE	14	$47,756	$1,433	.00%
PULASKI	12	$326,354	$9,790	.01%
NON-PERMIT	2	$33	$1	.00%
OTHER	128	$911,863	$27,355	.03%
* TOTAL COUNTY *	308	$5,879,466	$176,386	.19%
DECATUR COUNTY				
LAMONI	90	$2,099,915	$62,996	.07%
LEON*	103	$2,620,815	$78,598	.09%
DAVIS CITY	13	$44,031	$1,321	.00%
DECATUR CITY	13	$101,949	$3,058	.00%
GARDEN GROVE	11	$44,836	$1,346	.00%
GRAND RIVER	13	$86,253	$2,587	.00%
VAN WERT	10	$4[illegible],611	$1,398	.00%
WELDON	15	$95,147	$2,857	.00%
NON-PERMIT	6	$77,464	$2,328	.00%
OTHER	59	$215,607	$6,469	.01%
* TOTAL COUNTY *	333	$5,432,628	$162,958	.18%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	218	$9,293,586	$278,773	.31%
EARLVILLE	37	$536,679	$16,100	.02%
HOPKINTON	27	$873,344	$26,200	.03%
COLESBURG	21	$423,569	$12,689	.01%
DELHI	29	$364,156	$10,911	.01%
GREELEY	12	$141,853	$4,256	.00%
RYAN	21	$128,921	$3,866	.00%
NON-PERMIT	3	$1,933	$58	.00%
OTHER	142	$1,341,510	$40,244	.04%
* TOTAL COUNTY *	510	$13,105,551	$393,097	.43%
DES MOINES COUNTY				
BURLINGTON*	751	$39,109,006	$1,173,229	1.28%
MEDIAPOLIS	77	$1,650,596	$49,518	.05%
WEST BURLINGTON	147	$7,154,661	$214,643	.23%
DANVILLE	33	$755,573	$22,665	.02%
MIDDLETOWN	11	$41,593	$1,247	.00%
NON-PERMIT	9	$9,030	$278	.00%
OTHER	138	$1,509,883	$45,297	.05%
* TOTAL COUNTY *	1,166	$50,230,342	$1,506,877	1.65%
DICKINSON COUNTY				
MILFORD	105	$1,816,458	$54,491	.06%
SPIRIT LAKE*	207	$6,114,519	$183,438	.20%
ARNOLDS PARK	77	$1,350,659	$40,524	.04%
LAKE PARK	56	$1,395,794	$41,875	.05%
OKOBOJI	34	$852,389	$25,574	.03%
SUPERIOR	11	$229,091	$6,872	.01%
TERRIL	23	$212,628	$6,378	.01%
NON-PERMIT	3	$6,599	$200	.00%
OTHER	125	$702,289	$21,061	.02%
* TOTAL COUNTY *	641	$12,680,426	$380,413	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,465	$79,426,971	$2,382,452	2.61%
CASCADE	82	$2,093,882	$62,820	.07%
DYERSVILLE	156	$7,352,895	$220,499	.24%
EPWORTH	30	$474,864	$14,245	.02%
FARLEY	41	$757,838	$22,734	.02%
BERNARD	17	$151,943	$4,557	.00%
HOLY CROSS	16	$335,210	$10,049	.01%
LUXEMBURG	14	$174,345	$5,231	.01%
NEW VIENNA	25	$750,011	$22,502	.02%
PEOSTA	11	$291,623	$8,748	.01%
WORTHINGTON	22	$216,868	$6,506	.01%
NON-PERMIT	16	$197,562	$5,934	.01%
OTHER	224	$3,680,326	$110,407	.12%
* TOTAL COUNTY *	2,119	$95,904,338	$2,876,684	3.15%
EMMET COUNTY				
ESTHERVILLE*	263	$10,405,847	$312,041	.34%
ARMSTRONG	69	$1,306,476	$39,193	.04%
RINGSTED	22	$610,019	$18,299	.02%
WALLINGFORD	20	$118,741	$3,564	.00%
NON-PERMIT	2	$633	$21	.00%
OTHER	78	$519,210	$15,575	.02%
* TOTAL COUNTY *	454	$12,960,926	$388,693	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	283	$10,783,001	$323,404	.35%
FAYETTE	57	$733,971	$22,018	.02%
WEST UNION*	124	$4,616,248	$138,398	.15%
ARLINGTON	27	$824,942	$24,748	.03%
CLERMONT	24	$1,042,504	$31,276	.03%
ELGIN	41	$900,219	$27,006	.03%
HAWKEYE	22	$500,113	$15,002	.02%
MAYNARD	25	$910,898	$27,328	.03%
ST LUCAS	13	$189,374	$5,664	.01%
WADENA	13	$47,728	$1,432	.00%
WAUCOMA	15	$204,348	$6,131	.01%
WESTGATE	11	$76,362	$2,290	.00%
NON-PERMIT	2	$400	$12	.00%
OTHER	161	$2,332,152	$69,968	.08%
* TOTAL COUNTY *	818	$23,162,260	$694,697	.76%
FLOYD COUNTY				
CHARLES CITY*	326	$12,963,555	$388,909	.43%
NORA SPRINGS	60	$897,342	$26,922	.03%
ROCKFORD	54	$922,112	$27,664	.03%
FLOYD	21	$290,857	$8,727	.01%
MARBLE ROCK	29	$309,191	$9,279	.01%
RUDD	27	$347,611	$10,427	.01%
NON-PERMIT	5	$798	$27	.00%
OTHER	122	$1,254,572	$37,637	.04%
* TOTAL COUNTY *	644	$16,986,038	$509,592	.56%
FRANKLIN COUNTY				
HAMPTON*	215	$10,192,472	$305,762	.33%
ACKLEY	10	$136,177	$4,085	.00%
SHEFFIELD	62	$1,191,513	$35,744	.04%
ALEXANDER	12	$118,122	$3,543	.00%
COULTER	21	$179,584	$5,374	.01%
GENEVA	11	$231,820	$6,954	.01%
LATIMER	31	$471,448	$14,145	.02%
NON-PERMIT	3	$26,766	$804	.00%
OTHER	95	$803,079	$24,093	.03%
* TOTAL COUNTY *	460	$13,350,961	$400,504	.44%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	70	$1,901,483	$57,043	.06%
SIDNEY*	62	$1,012,956	$30,376	.03%
TABOR	49	$494,462	$14,832	.02%
FARRAGUT	20	$303,511	$9,106	.01%
RANDOLPH	12	$85,315	$2,559	.00%
RIVERTON	15	$119,565	$3,586	.00%
THURMAN	10	$52,168	$1,565	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	81	$2,216,638	$66,499	.07%
* TOTAL COUNTY *	319	$6,186,098	$185,566	.20%
GREENE COUNTY				
JEFFERSON*	227	$7,838,977	$235,163	.26%
CHURDAN	31	$260,448	$7,812	.01%
GRAND JCT	56	$847,474	$25,423	.03%
SCRANTON	36	$563,681	$16,909	.02%
PATON	28	$646,599	$19,400	.02%
RIPPEY	17	$163,457	$4,903	.01%
NON-PERMIT	2	$1,399	$42	.00%
OTHER	57	$353,798	$10,618	.01%
* TOTAL COUNTY *	454	$10,675,833	$320,270	.35%
GRUNDY COUNTY				
GRUNDY CENTER*	127	$4,874,189	$146,225	.16%
REINBECK	82	$1,869,954	$56,103	.06%
CONRAD	55	$899,690	$26,976	.03%
DIKE	37	$1,013,325	$30,399	.03%
WELLSBURG	42	$792,003	$23,722	.03%
BEAMAN	15	$396,685	$11,900	.01%
HOLLAND	16	$158,777	$4,763	.01%
NON-PERMIT	1	$100	$4	.00%
OTHER	80	$473,062	$14,190	.02%
* TOTAL COUNTY *	455	$10,477,785	$314,282	.34%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	121	$3,430,620	$102,895	.11%
PANORA	61	$1,295,826	$38,875	.04%
STUART	58	$1,378,408	$41,356	.05%
BAYARD	33	$382,803	$11,486	.01%
CASEY	31	$270,296	$8,092	.01%
BAGLEY	20	$335,256	$10,057	.01%
JAMAICA	13	$53,249	$1,597	.00%
MENLO	20	$326,265	$9,791	.01%
YALE	19	$182,617	$5,478	.01%
NON-PERMIT	1	$66	$3	.00%
OTHER	73	$223,084	$6,690	.01%
* TOTAL COUNTY *	450	$7,878,490	$236,320	.26%
HAMILTON COUNTY				
WEBSTER CITY*	310	$9,246,127	$277,340	.30%
JEWELL	56	$1,982,936	$59,490	.07%
STRATFORD	39	$1,058,614	$31,756	.03%
WILLIAMS	32	$781,764	$23,450	.03%
BLAIRSBURG	16	$199,070	$5,959	.01%
ELLSWORTH	27	$761,720	$22,851	.03%
KAMRAR	14	$133,425	$4,003	.00%
RANDALL	16	$142,527	$4,275	.00%
STANHOPE	20	$313,337	$9,401	.01%
NON-PERMIT	1	$1,333	$40	.00%
OTHER	101	$1,349,869	$40,497	.04%
* TOTAL COUNTY *	632	$15,970,722	$479,062	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	115	$3,640,300	$109,197	.12%
GARNER*	101	$3,910,712	$117,319	.13%
KANAWHA	39	$1,010,249	$30,307	.03%
KLEMME	29	$354,282	$10,626	.01%
CORWITH	23	$363,406	$10,902	.01%
CRYSTAL LAKE	14	$226,671	$6,800	.01%
GOODELL	10	$33,798	$1,015	.00%
WODEN	17	$173,474	$5,205	.01%
FOREST CITY	10	$89,987	$2,700	.00%
NON-PERMIT	3	$73,899	$2,219	.00%
OTHER	93	$833,561	$25,007	.03%
* TOTAL COUNTY *	454	$10,710,339	$321,297	.35%
HARDIN COUNTY				
IOWA FALLS	269	$10,789,597	$323,636	.35%
ACKLEY	89	$1,738,058	$52,138	.06%
ELDORA*	144	$3,905,864	$117,173	.13%
ALDEN	37	$942,997	$28,290	.03%
HUBBARD	52	$1,556,937	$46,707	.05%
RADCLIFFE	31	$567,599	$17,028	.02%
NEW PROVIDENCE	12	$263,284	$7,899	.01%
STEAMBOAT ROCK	18	$199,210	$5,975	.01%
UNION	30	$683,418	$20,503	.02%
NON-PERMIT	2	$3,866	$116	.00%
OTHER	158	$2,424,994	$72,740	.08%
* TOTAL COUNTY *	842	$23,075,824	$692,205	.76%
HARRISON COUNTY				
DUNLAP	58	$1,443,154	$43,293	.05%
LOGAN*	79	$1,429,654	$42,891	.05%
MISSOURI VALLEY	138	$4,639,491	$139,171	.15%
WOODBINE	61	$1,127,711	$33,836	.04%
MONDAMIN	29	$421,123	$12,634	.01%
PERSIA	25	$126,487	$3,794	.00%
PISGAH	26	$137,952	$4,140	.00%
NON-PERMIT	1	$200	$6	.00%
OTHER	116	$1,267,149	$38,021	.04%
* TOTAL COUNTY *	533	$10,592,921	$317,786	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	268	$12,151,442	$364,545	.40%
NEW LONDON	58	$947,029	$28,401	.03%
WAYLAND	34	$607,304	$18,219	.02%
WINFIELD	57	$1,252,485	$37,568	.04%
MT UNION	10	$245,649	$7,369	.01%
OLDS	18	$306,296	$9,189	.01%
SALEM	13	$67,867	$2,035	.00%
NON-PERMIT	5	$37,132	$1,119	.00%
OTHER	140	$1,479,917	$44,386	.05%
* TOTAL COUNTY *	603	$17,095,121	$512,831	.56%
HOWARD COUNTY				
CRESCO*	184	$7,348,594	$220,441	.24%
ELMA	35	$364,370	$10,932	.01%
LIME SPRINGS	31	$505,127	$15,150	.02%
RICEVILLE	18	$308,086	$9,244	.01%
CHESTER	17	$136,681	$4,100	.00%
PROTIVIN	22	$565,952	$16,978	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	81	$531,642	$15,948	.02%
* TOTAL COUNTY *	388	$9,760,452	$292,793	.32%
HUMBOLDT COUNTY				
HUMBOLDT	210	$9,419,304	$282,588	.31%
DAKOTA CITY*	31	$251,214	$7,536	.01%
GILMORE CITY	13	$162,159	$4,864	.01%
LIVERMORE	31	$444,633	$13,339	.01%
BODE	24	$318,512	$9,556	.01%
BRADGATE	10	$93,652	$2,810	.00%
RENWICK	21	$606,360	$18,190	.02%
THOR	11	$127,820	$3,834	.00%
NON-PERMIT	2	$2,066	$64	.00%
OTHER	96	$587,719	$17,634	.02%
* TOTAL COUNTY *	449	$12,013,439	$360,415	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	78	$2,067,860	$62,036	.07%
IDA GROVE*	133	$5,428,841	$162,855	.18%
BATTLE CREEK	39	$583,176	$17,498	.02%
ARTHUR	20	$172,141	$5,164	.01%
GALVA	22	$208,951	$6,271	.01%
NON-PERMIT	2	$2,199	$67	.00%
OTHER	40	$425,260	$12,758	.01%
* TOTAL COUNTY *	334	$8,888,448	$266,649	.29%
IOWA COUNTY				
MARENGO*	116	$3,689,982	$110,654	.12%
NORTH ENGLISH	51	$1,035,636	$31,066	.03%
WILLIAMSBURG	102	$3,689,126	$110,672	.12%
VICTOR	49	$676,932	$20,307	.02%
LADORA	17	$65,979	$1,979	.00%
MILLERSBURG	11	$148,656	$4,459	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	197	$4,565,766	$136,968	.15%
* TOTAL COUNTY *	543	$13,872,077	$416,105	.46%
JACKSON COUNTY				
MAQUOKETA*	269	$8,980,334	$269,389	.29%
BELLEVUE	111	$2,277,068	$68,255	.07%
PRESTON	49	$1,526,140	$45,784	.05%
SABULA	34	$437,486	$13,127	.01%
ANDREW	13	$199,126	$5,974	.01%
BALDWIN	11	$73,167	$2,194	.00%
LA MOTTE	20	$377,513	$11,308	.01%
MILES	23	$777,558	$23,326	.03%
MONMOUTH	11	$42,497	$1,275	.00%
SPRINGBROOK	10	$95,966	$2,866	.00%
NON-PERMIT	4	$4,133	$125	.00%
OTHER	157	$1,260,764	$37,819	.04%
* TOTAL COUNTY *	712	$16,051,752	$481,442	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
NEWTON*	487	$20,435,981	$613,000	.67%
COLFAX	74	$4,831,781	$144,949	.16%
MONROE	71	$1,452,954	$43,591	.05%
BAXTER	45	$787,421	$23,621	.03%
KELLOGG	30	$342,605	$10,278	.01%
PRAIRIE CITY	47	$1,096,754	$32,902	.04%
LYNNVILLE	31	$296,091	$8,884	.01%
MINGO	20	$109,479	$3,285	.00%
SULLY	38	$1,811,115	$54,333	.06%
NON-PERMIT	6	$1,731	$54	.00%
OTHER	205	$1,596,647	$47,904	.05%
* TOTAL COUNTY *	1,054	$32,762,559	$982,801	1.08%
JEFFERSON COUNTY				
FAIRFIELD*	343	$12,055,610	$361,489	.40%
BATAVIA	25	$140,014	$4,199	.00%
LIBERTYVILLE	21	$357,661	$10,730	.01%
LOCKRIDGE	13	$101,129	$3,030	.00%
PACKWOOD	18	$190,563	$5,716	.01%
NON-PERMIT	4	$5,432	$165	.00%
OTHER	102	$590,283	$17,711	.02%
* TOTAL COUNTY *	526	$13,440,912	$403,040	.44%
JOHNSON COUNTY				
IOWA CITY*	1,018	$61,891,765	$1,856,301	2.03%
CORALVILLE	219	$10,437,403	$312,999	.34%
LONE TREE	41	$491,386	$14,730	.02%
OXFORD	33	$357,552	$10,726	.01%
SOLON	55	$673,457	$20,193	.02%
HILLS	18	$356,770	$10,704	.01%
NORTH LIBERTY	36	$975,210	$29,257	.03%
SWISHER	28	$369,165	$11,072	.01%
TIFFIN	11	$236,543	$7,095	.01%
NON-PERMIT	17	$115,461	$3,469	.00%
OTHER	256	$4,265,855	$127,970	.14%
* TOTAL COUNTY *	1,732	$80,170,567	$2,404,516	2.63%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	158	$7,674,000	$230,222	.25%
MONTICELLO	203	$6,322,566	$189,659	.21%
OLIN	41	$438,485	$13,156	.01%
OXFORD JCT	36	$284,064	$8,521	.01%
WYOMING	38	$675,587	$20,236	.02%
ONSLOW	16	$234,376	$7,031	.01%
NON-PERMIT	8	$46,032	$1,468	.00%
OTHER	212	$1,568,539	$47,052	.05%
* TOTAL COUNTY *	712	$17,243,649	$517,345	.57%
KEOKUK COUNTY				
KEOTA	55	$555,331	$16,665	.02%
SIGOURNEY*	125	$3,488,470	$104,642	.11%
DELTA	16	$100,851	$3,024	.00%
HEDRICK	44	$473,830	$14,214	.02%
RICHLAND	32	$927,240	$27,817	.03%
WHAT CHEER	46	$316,333	$9,493	.01%
HARPER	10	$128,261	$3,847	.00%
KESWICK	17	$416,176	$12,485	.01%
OLLIE	13	$121,595	$3,647	.00%
SOUTH ENGLISH	16	$147,429	$4,423	.00%
NON-PERMIT	2	$100	$4	.00%
OTHER	151	$1,978,043	$59,336	.06%
* TOTAL COUNTY *	527	$8,653,659	$259,597	.28%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH COUNTY				
ALGONA*	312	$13,394,339	$401,794	.44%
BANCROFT	47	$1,871,367	$56,121	.06%
BURT	24	$166,817	$5,004	.01%
LU VERNE	14	$99,583	$2,989	.00%
SWEA CITY	52	$705,177	$21,154	.02%
TITONKA	40	$970,064	$29,100	.03%
WESLEY	23	$971,774	$29,152	.03%
WHITTEMORE	38	$785,224	$23,557	.03%
FENTON	26	$399,582	$11,989	.01%
LAKOTA	21	$184,985	$5,548	.01%
LEDYARD	15	$185,769	$5,574	.01%
LONE ROCK	16	$96,184	$2,886	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	161	$1,244,417	$37,332	.04%
* TOTAL COUNTY *	789	$21,075,282	$632,200	.69%
LEE COUNTY				
FT MADISON*	328	$13,799,025	$413,820	.45%
KEOKUK	425	$19,538,315	$585,924	.64%
DONNELLSON	64	$1,079,558	$32,312	.04%
MONTROSE	30	$266,777	$8,004	.01%
WEST POINT	52	$773,214	$23,195	.03%
ST PAUL	14	$516,094	$15,483	.02%
HOUGHTON	10	$221,438	$6,642	.01%
NON-PERMIT	5	$3,299	$103	.00%
OTHER	264	$6,132,042	$183,958	.20%
* TOTAL COUNTY *	1,192	$42,329,762	$1,269,441	1.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	2,851	$184,574,028	$5,536,754	6.06%
MARION	442	$20,092,569	$602,777	.66%
CENTER POINT	46	$786,532	$23,595	.03%
CENTRAL CITY	58	$459,220	$13,778	.02%
HIAWATHA	87	$945,961	$28,381	.03%
LISBON	61	$720,090	$21,601	.02%
MT VERNON	91	$3,670,322	$110,112	.12%
COGGON	41	$639,597	$19,190	.02%
FAIRFAX	28	$215,085	$6,454	.01%
SPRINGVILLE	39	$377,627	$11,323	.01%
WALKER	39	$349,584	$10,484	.01%
ALBURNETTE	22	$384,772	$11,542	.01%
ELY	24	$268,728	$8,062	.01%
PALO	21	$86,848	$2,607	.00%
PRAIRIEBURG	10	$64,791	$1,944	.00%
NON-PERMIT	26	$107,227	$3,233	.00%
OTHER	294	$3,029,220	$90,883	.10%
* TOTAL COUNTY *	4,180	$216,772,201	$6,502,720	7.12%
LOUISA COUNTY				
COLUMBUS JCT	74	$2,038,658	$61,158	.07%
WAPELLO*	86	$2,532,062	$75,948	.08%
MORNING SUN	39	$772,723	$23,181	.03%
GRANDVIEW	13	$214,281	$6,428	.01%
LETTS	13	$89,311	$2,679	.00%
OAKVILLE	14	$166,381	$4,993	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	79	$957,837	$28,735	.03%
* TOTAL COUNTY *	318	$6,771,253	$203,122	.22%
LUCAS COUNTY				
CHARITON*	225	$6,214,877	$186,423	.20%
RUSSELL	22	$569,947	$17,089	.02%
DERBY	10	$59,951	$1,799	.00%
LUCAS	16	$54,897	$1,647	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	85	$1,024,642	$30,740	.03%
* TOTAL COUNTY *	358	$7,924,314	$237,698	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	120	$3,738,468	$112,142	.12%
GEORGE	63	$1,226,569	$36,793	.04%
DOON	27	$329,554	$9,887	.01%
INWOOD	46	$1,088,984	$32,669	.04%
LARCHWOOD	37	$507,386	$15,223	.02%
LITTLE ROCK	22	$202,890	$6,087	.01%
LESTER	22	$288,768	$8,665	.01%
NON-PERMIT	1	$1,800	$54	.00%
OTHER	97	$631,497	$18,944	.02%
* TOTAL COUNTY *	435	$8,015,916	$240,464	.26%
MADISON COUNTY				
WINTERSET*	174	$5,143,712	$154,314	.17%
EARLHAM	44	$467,297	$14,016	.02%
MACKSBURG	10	$51,597	$1,548	.00%
ST CHARLES	25	$402,615	$12,079	.01%
TRURO	22	$113,756	$3,413	.00%
NON-PERMIT	4	$5,065	$153	.00%
OTHER	98	$608,469	$18,258	.02%
* TOTAL COUNTY *	377	$6,792,511	$203,781	.22%
MAHASKA COUNTY				
OSKALOOSA*	497	$18,690,687	$560,709	.61%
NEW SHARON	70	$1,160,260	$34,806	.04%
BARNES CITY	13	$55,975	$1,679	.00%
FREMONT	28	$174,521	$5,237	.01%
LEIGHTON	13	$61,537	$1,846	.00%
NON-PERMIT	4	$2,565	$79	.00%
OTHER	169	$966,243	$28,990	.03%
* TOTAL COUNTY *	794	$21,111,788	$633,346	.69%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	260	$10,725,130	$321,699	.35%
PELLA	249	$9,053,239	$271,590	.30%
PLEASANTVILLE	61	$641,363	$19,242	.02%
BUSSEY	18	$73,291	$2,189	.00%
MELCHER	33	$276,722	$8,304	.01%
NON-PERMIT	9	$70,831	$2,130	.00%
OTHER	206	$2,601,618	$78,046	.09%
* TOTAL COUNTY *	836	$23,442,194	$703,200	.77%
MARSHALL COUNTY				
MARSHALLTOWN*	749	$37,174,063	$1,121,972	1.23%
STATE CENTER	66	$821,636	$24,645	.03%
ALBION	15	$273,662	$8,042	.01%
GILMAN	30	$437,164	$13,114	.01%
MELBOURNE	32	$397,804	$11,933	.01%
LAUREL	17	$133,211	$3,997	.00%
LE GRAND	26	$444,634	$13,340	.01%
RHODES	11	$42,406	$1,271	.00%
NON-PERMIT	6	$171,698	$5,154	.01%
OTHER	167	$1,870,202	$56,082	.06%
* TOTAL COUNTY *	1,119	$41,766,480	$1,259,550	1.38%
MILLS COUNTY				
GLENWOOD*	136	$5,210,448	$156,309	.17%
MALVERN	62	$1,113,627	$33,410	.04%
EMERSON	22	$488,548	$14,655	.02%
HASTINGS	11	$69,425	$2,082	.00%
HENDERSON	15	$126,661	$3,800	.00%
NON-PERMIT	1	$3,833	$128	.00%
OTHER	92	$717,154	$21,470	.02%
* TOTAL COUNTY *	339	$7,729,696	$231,854	.25%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	160	$4,854,076	$145,616	.16%
ST ANSGAR	63	$2,163,968	$64,920	.07%
RICEVILLE	33	$474,872	$14,233	.02%
STACYVILLE	33	$821,220	$24,638	.03%
NON-PERMIT	2	$3,366	$101	.00%
OTHER	117	$1,192,761	$35,784	.04%
* TOTAL COUNTY *	408	$9,510,263	$285,292	.31%
MONONA COUNTY				
ONAWA*	164	$4,948,092	$148,441	.16%
MAPLETON	84	$2,134,056	$64,022	.07%
UTE	39	$707,935	$21,235	.02%
WHITING	28	$234,600	$7,036	.01%
BLENCOE	13	$47,958	$1,439	.00%
CASTANA	13	$108,104	$3,242	.00%
MOORHEAD	16	$326,278	$9,849	.01%
SOLDIER	22	$244,915	$7,349	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	58	$441,620	$13,245	.01%
* TOTAL COUNTY *	437	$9,195,558	$275,858	.30%
MONROE COUNTY				
ALBIA*	177	$5,153,506	$154,596	.17%
LOVILIA	25	$169,802	$5,092	.01%
MELROSE	12	$48,990	$1,470	.00%
NON-PERMIT	3	$1,566	$48	.00%
OTHER	69	$684,861	$20,545	.02%
* TOTAL COUNTY *	286	$6,058,725	$181,751	.20%
MONTGOMERY COUNTY				
RED OAK*	271	$10,279,450	$308,283	.34%
VILLISCA	68	$920,095	$27,586	.03%
STANTON	33	$930,072	$27,900	.03%
ELLIOTT	22	$174,532	$5,237	.01%
NON-PERMIT	3	$27,533	$827	.00%
OTHER	76	$555,650	$16,669	.02%
* TOTAL COUNTY *	473	$12,887,332	$386,502	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	625	$29,208,733	$676,145	.96%
WEST LIBERTY	101	$2,341,292	$70,219	.08%
WILTON	82	$6,911,359	$207,341	.23%
ATALISSA	15	$95,396	$2,862	.00%
CONESVILLE	12	$76,855	$2,305	.00%
NICHOLS	16	$469,874	$14,096	.02%
NON-PERMIT	5	$22,199	$667	.00%
OTHER	186	$2,669,939	$80,693	.09%
* TOTAL COUNTY *	1,042	$41,815,647	$1,254,328	1.37%
OBRIEN COUNTY				
SHELDON	225	$8,487,276	$254,617	.28%
HARTLEY	93	$1,846,118	$55,383	.06%
PAULLINA	84	$1,429,752	$42,895	.05%
PRIMGHAR*	49	$1,244,330	$37,333	.04%
SANBORN	64	$1,157,746	$34,731	.04%
SUTHERLAND	50	$616,887	$18,495	.02%
NON-PERMIT	4	$6,432	$196	.00%
OTHER	106	$896,179	$26,880	.03%
* TOTAL COUNTY *	675	$15,684,720	$470,530	.52%
OSCEOLA COUNTY				
SIBLEY*	141	$4,504,088	$135,122	.15%
ASHTON	26	$409,178	$12,275	.01%
OCHEYEDAN	35	$455,525	$13,664	.01%
MELVIN	23	$545,228	$16,355	.02%
NON-PERMIT	1	$66	$2	.00%
OTHER	66	$380,994	$11,430	.01%
* TOTAL COUNTY *	292	$6,295,079	$188,848	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	210	$6,623,575	$204,711	.22%
SHENANDOAH	297	$8,574,311	$257,220	.28%
ESSEX	41	$604,608	$18,138	.02%
BLANCHARD	10	$46,749	$1,402	.00%
COIN	14	$113,038	$3,392	.00%
COLLEGE SPRINGS	12	$44,588	$1,339	.00%
NON-PERMIT	2	$4,466	$135	.00%
OTHER	93	$1,333,377	$39,994	.04%
* TOTAL COUNTY *	679	$17,544,712	$526,331	.58%
PALO ALTO COUNTY				
EMMETSBURG*	163	$5,403,264	$162,084	.18%
GRAETTINGER	49	$541,155	$16,233	.02%
RUTHVEN	38	$645,843	$19,378	.02%
WEST BEND	52	$1,254,530	$37,636	.04%
AYRSHIRE	15	$191,813	$5,754	.01%
MALLARD	20	$239,695	$7,191	.01%
NON-PERMIT	3	$7,399	$225	.00%
OTHER	75	$846,951	$25,407	.03%
* TOTAL COUNTY *	415	$9,130,650	$273,908	.30%
PLYMOUTH COUNTY				
LE MARS*	295	$12,536,640	$376,005	.41%
AKRON	75	$1,301,213	$39,022	.04%
KINGSLEY	69	$1,206,445	$36,194	.04%
REMSEN	80	$2,127,478	$63,822	.07%
MERRILL	37	$366,034	$10,981	.01%
BRUNSVILLE	13	$66,266	$1,987	.00%
HINTON	25	$426,504	$12,794	.01%
NON-PERMIT	3	$3,065	$93	.00%
OTHER	151	$802,088	$24,066	.03%
* TOTAL COUNTY *	748	$18,835,733	$564,964	.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	44	$603,443	$18,104	.02%
LAURENS	107	$2,069,892	$62,069	.07%
POCAHONTAS*	139	$4,192,229	$125,744	.14%
GILMORE CITY	19	$422,748	$12,681	.01%
ROLFE	45	$1,053,671	$31,612	.03%
HAVELOCK	13	$199,162	$5,976	.01%
PALMER	20	$337,447	$10,125	.01%
VARINA	11	$54,606	$1,639	.00%
NON-PERMIT	1	$133	$5	.00%
OTHER	78	$295,806	$8,873	.01%
* TOTAL COUNTY *	477	$9,229,137	$276,828	.30%
POLK COUNTY				
DES MOINES*	5,905	$420,899,584	$12,626,337	13.82%
WEST DES MOINES	633	$33,454,826	$1,003,615	1.10%
URBANDALE	146	$3,816,066	$114,474	.13%
ALTOONA	160	$4,413,533	$132,385	.14%
ANKENY	350	$12,919,532	$387,394	.42%
CLIVE	29	$2,188,094	$65,640	.07%
GRIMES	73	$1,135,610	$34,063	.04%
MITCHELLVILLE	37	$349,125	$10,470	.01%
POLK CITY	46	$460,142	$13,805	.02%
BONDURANT	36	$613,969	$18,417	.02%
ELKHART	13	$224,060	$6,722	.01%
PLEASANT HILL	11	$547,074	$16,412	.02%
RUNNELLS	31	$457,256	$13,717	.02%
JOHNSTON	25	$422,048	$12,662	.01%
NON-PERMIT	63	$256,618	$7,727	.01%
OTHER	134	$2,534,424	$76,023	.08%
* TOTAL COUNTY *	7,692	$484,691,961	$14,539,863	15.92%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,010	$51,242,391	$1,537,185	1.68%
AVOCA	90	$3,366,437	$100,963	.11%
CARTER LAKE	54	$1,205,104	$36,157	.04%
OAKLAND	77	$1,568,558	$47,051	.05%
CARSON	34	$376,273	$11,290	.01%
NEOLA	43	$612,125	$18,368	.02%
WALNUT	35	$613,916	$18,419	.02%
CRESCENT	14	$263,659	$7,904	.01%
HANCOCK	10	$111,455	$3,345	.00%
MACEDONIA	17	$700,832	$21,026	.02%
MINDEN	29	$449,189	$13,475	.01%
TREYNOR	31	$407,807	$12,236	.01%
UNDERWOOD	29	$386,553	$11,596	.01%
NON-PERMIT	14	$57,096	$1,759	.00%
OTHER	314	$10,776,971	$323,311	.35%
* TOTAL COUNTY *	1,801	$72,138,366	$2,164,085	2.37%
POWESHIEK COUNTY				
GRINNELL	266	$14,063,846	$421,869	.46%
BROOKLYN	72	$2,699,581	$80,984	.09%
MONTEZUMA*	107	$2,284,141	$68,526	.08%
DEEP RIVER	17	$114,428	$3,428	.00%
MALCOM	18	$256,393	$7,692	.01%
NON-PERMIT	2	$1,799	$60	.00%
OTHER	140	$1,592,552	$47,760	.05%
* TOTAL COUNTY *	622	$21,012,740	$630,319	.69%
RINGGOLD COUNTY				
MOUNT AYR*	115	$3,391,555	$101,750	.11%
DIAGONAL	21	$256,757	$7,705	.01%
KELLERTON	20	$182,622	$5,477	.01%
TINGLEY	14	$138,489	$4,153	.00%
NON-PERMIT	1	$2,900	$88	.00%
OTHER	63	$249,264	$7,477	.01%
* TOTAL COUNTY *	234	$4,221,587	$126,650	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	146	$3,921,258	$117,634	.13%
LAKE VIEW	76	$1,424,134	$42,706	.05%
ODEBOLT	69	$1,698,905	$50,966	.06%
EARLY	31	$848,454	$25,452	.03%
SCHALLER	39	$778,299	$23,351	.03%
WALL LAKE	39	$927,043	$27,807	.03%
AUBURN	24	$256,326	$7,687	.01%
LYTTON	22	$210,351	$6,312	.01%
NEMAHA	10	$66,045	$1,981	.00%
NON-PERMIT	5	$67,031	$2,014	.00%
OTHER	77	$800,719	$24,008	.03%
* TOTAL COUNTY *	538	$10,998,565	$329,918	.36%
SCOTT COUNTY				
DAVENPORT*	2,316	$143,793,969	$4,313,083	4.72%
BETTENDORF	541	$34,305,348	$1,029,157	1.13%
BUFFALO	31	$304,025	$9,118	.01%
LE CLAIRE	64	$636,858	$19,106	.02%
BLUE GRASS	59	$666,218	$19,985	.02%
ELDRIDGE	93	$3,104,341	$93,129	.10%
PRINCETON	33	$575,044	$17,251	.02%
WALCOTT	58	$2,415,011	$72,452	.08%
DIXON	13	$266,300	$7,989	.01%
DONAHUE	10	$187,606	$5,628	.01%
LONG GROVE	15	$87,515	$2,626	.00%
MCCAUSLAND	18	$187,820	$5,634	.01%
NEW LIBEPTY	11	$42,445	$1,274	.00%
RIVERDALE	10	$208,126	$6,246	.01%
NON-PERMIT	31	$97,057	$2,926	.00%
OTHER	198	$3,390,031	$101,711	.11%
* TOTAL COUNTY *	3,501	$190,267,714	$5,707,315	6.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	256	$10,034,822	$300,987	.33%
ELK HORN	33	$687,605	$20,629	.02%
SHELBY	33	$304,968	$9,146	.01%
DEFIANCE	24	$159,404	$4,780	.01%
EARLING	40	$344,116	$10,321	.01%
IRWIN	33	$385,564	$11,566	.01%
PANAMA	21	$103,217	$3,095	.00%
PORTSMOUTH	15	$166,672	$5,001	.01%
WESTPHALIA	13	$127,025	$3,768	.00%
NON-PERMIT	2	$799	$25	.00%
OTHER	94	$808,306	$24,253	.03%
* TOTAL COUNTY *	564	$13,122,498	$393,591	.43%
SIOUX COUNTY				
HAWARDEN	116	$2,514,521	$75,413	.08%
ALTON	53	$1,128,198	$33,849	.04%
HULL	72	$1,245,819	$37,376	.04%
ORANGE CITY*	149	$5,014,058	$150,419	.16%
ROCK VALLEY	136	$5,518,684	$165,553	.18%
SIOUX CENTER	209	$6,359,063	$190,710	.21%
BOYDEN	39	$789,378	$23,672	.03%
HOSPERS	45	$617,821	$18,535	.02%
IRETON	43	$1,161,772	$34,850	.04%
GRANVILLE	24	$268,871	$8,068	.01%
MAURICE	14	$38,509	$1,155	.00%
NON-PERMIT	4	$26,232	$789	.00%
OTHER	176	$1,132,219	$33,966	.04%
* TOTAL COUNTY *	1,080	$25,815,145	$774,355	.85%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	915	$51,680,272	$1,550,410	1.70%
NEVADA*	191	$6,900,428	$206,986	.23%
STORY CITY	119	$3,777,209	$113,291	.12%
CAMBRIDGE	19	$143,735	$4,310	.00%
COLO	28	$355,671	$10,670	.01%
MAXWELL	33	$256,540	$7,698	.01%
ROLAND	36	$714,859	$21,448	.02%
SLATER	47	$816,295	$24,491	.03%
ZEARING	30	$441,238	$13,235	.01%
COLLINS	21	$237,927	$7,135	.01%
GILBERT	17	$138,776	$4,164	.00%
HUXLEY	51	$888,314	$26,652	.03%
MCCALLSBURG	19	$82,421	$2,473	.00%
NON-PERMIT	15	$62,692	$1,886	.00%
OTHER	169	$1,392,999	$41,704	.05%
* TOTAL COUNTY *	1,710	$67,889,376	$2,036,553	2.23%
TAMA COUNTY				
TAMA	134	$3,814,338	$114,424	.13%
DYSART	64	$823,237	$24,698	.03%
TOLEDO*	98	$5,384,298	$161,523	.18%
TRAER	95	$2,103,097	$63,058	.07%
GARWIN	28	$204,839	$6,139	.01%
GLADBROOK	54	$1,286,225	$38,580	.04%
CHELSEA	26	$349,667	$10,491	.01%
CLUTIER	15	$107,679	$3,217	.00%
ELBERON	10	$60,584	$1,818	.00%
LINCOLN	12	$514,450	$15,420	.02%
NON-PERMIT	2	$10,933	$329	.00%
OTHER	114	$527,757	$15,832	.02%
* TOTAL COUNTY *	652	$15,187,104	$455,529	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	109	$1,658,810	$49,744	.05%
LENOX	80	$1,657,924	$49,731	.05%
CLEARFIELD	32	$404,259	$12,120	.01%
NEW MARKET	27	$114,730	$3,441	.00%
BLOCKTON	14	$151,864	$4,557	.00%
SHARPSBURG	11	$24,068	$724	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	62	$203,249	$6,092	.01%
* TOTAL COUNTY *	335	$4,214,904	$126,409	.14%
UNION COUNTY				
CRESTON*	309	$10,581,433	$317,431	.35%
AFTON	49	$711,017	$21,332	.02%
LORIMOR	22	$242,181	$7,267	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	77	$281,168	$8,429	.01%
* TOTAL COUNTY *	457	$11,815,799	$354,459	.39%
VAN BUREN COUNTY				
KEOSAUQUA*	69	$1,386,070	$41,545	.05%
BONAPARTE	27	$273,009	$8,191	.01%
FARMINGTON	52	$577,709	$17,330	.02%
MILTON	27	$116,880	$3,494	.00%
BIRMINGHAM	16	$104,310	$3,130	.00%
CANTRIL	20	$129,290	$3,880	.00%
STOCKPORT	18	$234,683	$7,005	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	118	$510,497	$15,290	.02%
* TOTAL COUNTY *	347	$3,332,448	$99,865	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	754	$31,666,482	$949,654	1.04%
ELDON	38	$623,710	$18,681	.02%
EDDYVILLE	33	$251,173	$7,537	.01%
AGENCY	29	$193,753	$5,812	.01%
BLAKESBURG	18	$133,776	$4,014	.00%
NON-PERMIT	7	$7,065	$216	.00%
OTHER	173	$951,828	$28,560	.03%
* TOTAL COUNTY *	1,052	$33,827,787	$1,014,474	1.11%
WARREN COUNTY				
INDIANOLA*	307	$10,601,379	$318,008	.35%
CARLISLE	81	$1,335,167	$40,056	.04%
NORWALK	59	$725,111	$21,751	.02%
MILO	22	$203,736	$6,112	.01%
HARTFORD	14	$112,565	$3,377	.00%
LACONA	19	$263,589	$7,909	.01%
MARTENSDALE	14	$132,557	$3,977	.00%
NEW VIRGINIA	19	$174,178	$5,224	.01%
NON-PERMIT	5	$6,865	$209	.00%
OTHER	216	$1,583,107	$47,475	.05%
* TOTAL COUNTY *	756	$15,138,254	$454,098	.50%
WASHINGTON COUNTY				
WASHINGTON*	299	$11,787,982	$353,615	.39%
KALONA	112	$3,378,838	$101,366	.11%
BRIGHTON	36	$475,498	$14,265	.02%
RIVERSIDE	33	$430,258	$12,909	.01%
WELLMAN	59	$1,640,881	$49,227	.05%
AINSWORTH	22	$356,113	$10,625	.01%
CRAWFORDSVILLE	21	$136,559	$4,098	.00%
WEST CHESTER	12	$24,745	$742	.00%
NON-PERMIT	5	$10,131	$304	.00%
OTHER	158	$1,110,372	$33,300	.04%
* TOTAL COUNTY *	757	$19,351,377	$580,451	.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	113	$2,575,316	$77,265	.08%
SEYMOUR	44	$400,688	$12,018	.01%
ALLERTON	34	$266,523	$7,996	.01%
HUMESTON	42	$864,048	$25,919	.03%
LINEVILLE	11	$105,148	$3,154	.00%
PROMISE CITY	11	$18,416	$553	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	86	$473,130	$14,189	.02%
* TOTAL COUNTY *	341	$4,703,269	$141,094	.15%
WEBSTER COUNTY				
FT DODGE*	869	$45,214,034	$1,356,368	1.48%
GOWRIE	65	$2,012,265	$60,267	.07%
DAYTON	42	$787,574	$23,628	.03%
LEHIGH	29	$448,144	$13,442	.01%
OTHO	10	$17,480	$524	.00%
BADGER	15	$300,172	$9,006	.01%
CALLENDAR	17	$204,776	$6,143	.01%
CLARE	11	$68,253	$2,046	.00%
DUNCOMBE	13	$88,301	$2,651	.00%
HARCOURT	16	$569,191	$17,076	.02%
VINCENT	15	$993,542	$29,807	.03%
NON-PERMIT	9	$21,898	$663	.00%
OTHER	225	$3,703,529	$111,094	.12%
* TOTAL COUNTY *	1,336	$54,429,159	$1,632,715	1.79%
WINNEBAGO COUNTY				
FOREST CITY*	142	$3,565,398	$106,916	.12%
BUFFALO CENTER	72	$1,552,372	$46,501	.05%
LAKE MILLS	106	$3,155,741	$94,671	.10%
THOMPSON	38	$1,173,956	$35,221	.04%
LELAND	14	$65,333	$1,960	.00%
RAKE	22	$328,092	$9,843	.01%
NON-PERMIT	1	$500	$15	.00%
OTHER	81	$1,188,757	$35,660	.04%
* TOTAL COUNTY *	476	$11,030,149	$330,787	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	284	$11,685,305	$350,450	.38%
CALMAR	51	$1,254,846	$37,637	.04%
OSSIAN	54	$953,326	$28,597	.03%
FT. ATKINSON	33	$783,984	$23,518	.03%
RIDGEWAY	18	$161,851	$4,856	.01%
SPILLVILLE	23	$415,900	$12,434	.01%
NON-PERMIT	5	$3,831	$115	.00%
OTHER	168	$1,927,262	$57,778	.06%
* TOTAL COUNTY *	636	$17,186,305	$515,385	.56%
WOODBURY COUNTY				
SIOUX CITY*	1,918	$112,322,181	$3,369,446	3.69%
MOVILLE	59	$2,992,673	$89,779	.10%
ANTHON	51	$1,134,842	$34,044	.04%
CORRECTIONVILLE	53	$681,304	$20,439	.02%
DANBURY	29	$459,770	$13,790	.02%
SERGEANT BLUFF	53	$928,535	$27,857	.03%
SLOAN	40	$585,464	$17,564	.02%
CUSHING	22	$76,765	$2,301	.00%
HORNICK	15	$378,024	$11,335	.01%
LAWTON	25	$367,602	$11,028	.01%
OTO	11	$60,060	$1,802	.00%
PIERSON	25	$351,968	$10,550	.01%
SALIX	18	$276,621	$8,300	.01%
SMITHLAND	18	$68,744	$2,063	.00%
NON-PERMIT	36	$301,157	$9,092	.01%
OTHER	97	$866,207	$25,986	.03%
* TOTAL COUNTY *	2,470	$121,851,917	$3,655,376	4.00%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING MARCH, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	49	$786,588	$23,599	.03%
NORTHWOOD*	87	$2,826,970	$84,796	.09%
FERTILE	19	$172,094	$5,164	.01%
GRAFTON	20	$251,162	$7,535	.01%
HANLONTOWN	14	$130,210	$3,906	.00%
JOICE	11	$63,953	$1,918	.00%
KENSETT	16	$58,010	$1,739	.00%
NON-PERMIT	2	$4,533	$136	.00%
OTHER	69	$444,861	$13,346	.01%
* TOTAL COUNTY *	287	$4,738,401	$142,139	.16%
WRIGHT COUNTY				
CLARION*	155	$4,605,684	$144,138	.16%
EAGLE GROVE	139	$4,627,767	$138,825	.15%
BELMOND	122	$4,202,602	$126,073	.14%
DOWS	46	$689,855	$20,697	.02%
GOLDFIELD	38	$618,668	$18,560	.02%
ROWAN	17	$246,649	$7,401	.01%
WOOLSTOCK	11	$506,927	$15,209	.02%
NON-PERMIT	1	$4,433	$134	.00%
OTHER	75	$786,051	$23,581	.03%
* TOTAL COUNTY *	604	$16,488,656	$494,618	.54%
* LATE FILERS *	9,180	$82,489,686	$2,443,889	2.68%
** GRAND TOTAL **	92,853	$3,046,484,674	$91,359,466	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	53	$115,543
* TOTAL *	53	$115,543

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$31,602
BLDG. MTL.	19	$22,247
GEN. MDSE.	8	$6,961
FOOD	7	$8,147
MOTOR VEH.	32	$19,000
APPAREL	7	$4,194
HOME FURN.	11	$2,158
EAT DRINK	28	$19,293
SPECIALTY	42	$20,361
SERVICES	115	$20,751
WHOLESALE	35	$70,467
MISC.	48	$47,106
* TOTAL *	363	$272,287

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	6	$6,215
GEN. MDSE.	5	$7,837
FOOD	7	$5,845
MOTOR VEH.	16	$21,392
APPAREL	5	$395
HOME FURN.	6	$3,111
EAT DRINK	16	$8,869
SPECIALTY	34	$8,410
SERVICES	61	$10,011
WHOLESALE	24	$15,903
MISC.	19	$32,975
* TOTAL *	199	$120,963

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$33,166	13	$82,096	19	$115,264
BLDG. MTL.	6	$8,088	17	$11,982	23	$20,070
GEN. MDSE.	6	$16,495	6	$4,807	12	$21,302
FOOD	5	$15,865	9	$6,716	14	$22,581
MOTOR VEH.	19	$17,920	23	$13,253	42	$31,173
APPAREL	8	$5,426	7	$3,254	15	$8,680
HOME FURN.			9	$3,273	9	$3,273
EAT DRINK	14	$8,137	31	$16,458	45	$24,595
SPECIALTY	27	$14,558	49	$6,464	76	$21,022
SERVICES	71	$16,759	99	$20,377	170	$37,136
WHOLESALE	10	$16,424	34	$31,592	44	$48,016
MISC.	22	$6,289	43	$36,987	65	$43,276
* TOTAL *	194	$159,129	340	$237,259	534	$396,388

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$75,237	7	$18,679	12	$93,916
BLDG. MTL.	12	$14,100	8	$4,986	20	$19,086
GEN. MDSE.	13	$36,187			13	$36,187
FOOD	14	$24,999	8	$1,688	22	$26,687
MOTOR VEH.	30	$28,552	19	$2,136	49	$30,688
APPAREL	9	$8,706			9	$8,706
HOME FURN.	11	$7,763			11	$7,763
EAT DRINK	21	$16,360	17	$4,610	38	$20,970
SPECIALTY	51	$23,552	48	$2,490	99	$26,042
SERVICES	80	$18,403	71	$4,728	151	$23,131
WHOLESALE	18	$12,306	22	$9,026	40	$21,332
MISC.	23	$7,492	37	$4,054	60	$11,546
* TOTAL *	287	$273,657	237	$52,397	524	$326,054

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$65,411	9	$2,454	14	$67,865
BLDG. MTL.	11	$6,157	7	$1,090	18	$7,247
GEN. MDSE.						
FOOD	6	$8,028	5	$2,436	11	$10,464
MOTOR VEH.	8	$9,206	8	$4,342	16	$13,548
APPAREL	7	$4,726			7	$4,726
HOME FURN.	8	$10,844			8	$10,844
EAT DRINK	9	$7,945	14	$5,398	23	$13,343
SPECIALTY	19	$15,779	23	$1,002	42	$16,781
SERVICES	47	$15,242	41	$6,897	88	$22,139
WHOLESALE	18	$21,881	26	$9,195	44	$31,076
MISC.	27	$14,341	27	$4,260	54	$18,601
* TOTAL *	165	$179,560	160	$37,074	325	$216,634

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					20	$17,703
BLDG. MTL.			6	$5,910	21	$10,130
GEN. MDSE.	5	$2,877	6	$10,375		
FOOD					12	$7,222
MOTOR VEH.	10	$19,171	18	$15,079	27	$26,869
APPAREL	6	$5,118	7	$8,341		
HOME FURN.			10	$11,140	8	$2,820
EAT DRINK	11	$5,598	15	$15,623	34	$13,370
SPECIALTY	11	$3,767	31	$12,068	56	$15,885
SERVICES	34	$6,945	49	$13,926	127	$17,165
WHOLESALE	11	$5,525	14	$30,502	65	$48,757
MISC.	26	$50,693	38	$104,688	55	$7,986
* TOTAL *	114	$99,694	194	$227,652	425	$167,907

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$17,703
BLDG. MTL.	27	$16,040
GEN. MDSE.	11	$13,252
FOOD	12	$7,222
MOTOR VEH.	55	$61,119
APPAREL	13	$13,459
HOME FURN.	18	$13,960
EAT DRINK	60	$34,591
SPECIALTY	98	$31,720
SERVICES	210	$38,036
WHOLESALE	90	$84,784
MISC.	119	$163,367
* TOTAL *	733	$495,253

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$839,469	7	$212,280		
BLDG. MTL.	56	$80,351	23	$56,412		
GEN. MDSE.	24	$352,809	10	$106,129		
FOOD	53	$148,062	32	$65,657		
MOTOR VEH.	139	$219,044	63	$73,476	6	$2,377
APPAREL	55	$85,438	46	$60,090		
HOME FURN.	86	$131,107	37	$51,996		
EAT DRINK	157	$244,020	72	$151,876	8	$7,236
SPECIALTY	357	$257,374	197	$97,279	24	$3,583
SERVICES	534	$360,335	214	$122,913	21	$10,009
WHOLESALE	183	$396,459	53	$62,979	6	$1,032
MISC.	207	$180,198	68	$78,631	18	$14,911
* TOTAL *	1,862	$3,294,666	822	$1,139,720	83	$39,148

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$26,983	29	$1,078,732
BLDG. MTL.	14	$13,797	93	$150,560
GEN. MDSE.	6	$3,326	40	$462,264
FOOD	10	$11,567	95	$225,266
MOTOR VEH.	31	$13,719	239	$308,618
APPAREL			101	$145,528
HOME FURN.	11	$2,369	134	$185,472
EAT DRINK	31	$15,587	268	$418,719
SPECIALTY	57	$5,697	635	$363,933
SERVICES	118	$18,147	887	$511,404
WHOLESALE	45	$26,458	287	$486,928
MISC.	75	$9,528	368	$283,268
* TOTAL *	409	$147,178	3,176	$4,620,712

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$123,603	15	$57,659	21	$181,262
BLDG. MTL.	16	$11,809	13	$8,153	29	$19,962
GEN. MDSE.	11	$33,485			11	$33,485
FOOD	9	$26,509	11	$5,488	20	$31,997
MOTOR VEH.	27	$30,978	25	$7,274	52	$38,252
APPAREL	12	$12,911			12	$12,911
HOME FURN.	14	$27,857	10	$4,694	24	$32,551
EAT DRINK	35	$36,764	15	$4,759	50	$41,523
SPECIALTY	92	$33,374	60	$4,343	152	$37,717
SERVICES	126	$37,533	85	$10,589	211	$48,122
WHOLESALE	28	$32,582	37	$15,747	65	$48,329
MISC.	45	$32,159	52	$21,743	97	$53,902
* TOTAL *	421	$439,564	323	$140,449	744	$580,013

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$47,706	19	$47,706
BLDG. MTL.	12	$13,780	24	$16,867	36	$30,647
GEN. MDSE.	9	$27,254	9	$5,845	18	$33,099
FOOD			13	$10,385	13	$10,385
MOTOR VEH.	26	$35,265	28	$33,042	54	$68,307
APPAREL	16	$13,399	10	$1,909	26	$15,308
HOME FURN.	10	$7,529	11	$3,462	21	$10,991
EAT DRINK	24	$24,319	28	$16,825	52	$41,144
SPECIALTY	47	$24,953	84	$15,496	131	$40,449
SERVICES	77	$57,339	134	$39,780	211	$97,119
WHOLESALE	25	$62,301	57	$48,315	82	$110,616
MISC.	41	$116,626	68	$8,919	109	$125,545
* TOTAL *	287	$382,765	485	$248,551	772	$631,316

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1962

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			13	$34,286	13	$34,286
BLDG. MTL.	9	$13,476	18	$12,132	27	$25,608
GEN. MDSE.	6	$17,758			6	$17,758
FOOD	5	$19,742	13	$8,127	18	$27,869
MOTOR VEH.	18	$18,765	32	$29,944	50	$48,709
APPAREL	9	$5,840			9	$5,840
HOME FURN.	5	$3,713	12	$3,576	17	$7,289
EAT DRINK	25	$23,864	33	$14,625	58	$38,489
SPECIALTY	41	$21,099	62	$11,790	103	$32,889
SERVICES	67	$17,545	132	$16,919	199	$34,464
WHOLESALE	22	$32,784	60	$53,274	82	$86,058
MISC.	32	$85,596	42	$10,726	74	$96,322
* TOTAL *	239	$260,182	417	$195,399	656	$455,581

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$117,113	14	$30,030	22	$147,143
BLDG. MTL.	9	$12,296	21	$22,707	30	$35,003
GEN. MDSE.	8	$36,226	5	$2,765	13	$38,991
FOOD	7	$31,378	7	$3,131	14	$34,509
MOTOR VEH.	32	$36,263	26	$9,493	58	$45,756
APPAREL	17	$21,478			17	$21,478
HOME FURN.	25	$14,591	6	$12,956	31	$27,547
EAT DRINK	25	$33,826	32	$12,271	57	$46,097
SPECIALTY	58	$44,415	60	$14,585	118	$59,000
SERVICES	106	$50,678	108	$15,488	214	$66,166
WHOLESALE	38	$58,456	55	$65,644	93	$124,100
MISC.	40	$51,519	67	$13,267	107	$64,786
* TOTAL *	373	$508,239	401	$202,337	774	$710,576

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

BUTLER COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$127,643
BLDG. MTL.	34	$25,378
GEN. MDSE.	9	$9,301
FOOD	22	$11,986
MOTOR VEH.	48	$29,786
APPAREL	9	$3,718
HOME FURN.	23	$8,383
EAT DRINK	41	$18,635
SPECIALTY	82	$17,860
SERVICES	194	$39,367
WHOLESALE	56	$72,664
MISC.	75	$14,659
* TOTAL *	624	$379,380

CALHOUN COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$91,734
BLDG. MTL.	23	$13,985
GEN. MDSE.	9	$7,588
FOOD	16	$14,839
MOTOR VEH.	37	$24,518
APPAREL	10	$10,952
HOME FURN.	20	$7,270
EAT DRINK	28	$15,965
SPECIALTY	64	$15,795
SERVICES	152	$31,507
WHOLESALE	61	$77,764
MISC.	63	$7,052
* TOTAL *	497	$318,969

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$111,133	22	$39,301	29	$150,434
BLDG. MTL.	14	$30,095	19	$13,831	33	$43,926
GEN. MDSE.	8	$60,214	9	$4,328	17	$64,542
FOOD	7	$30,944	13	$5,200	20	$36,144
MOTOR VEH.	25	$34,670	33	$25,169	58	$59,839
APPAREL	18	$18,221			18	$18,221
HOME FURN.	19	$26,609	11	$9,372	30	$35,981
EAT DRINK	34	$41,890	40	$20,788	74	$62,678
SPECIALTY	55	$52,141	59	$16,433	114	$68,574
SERVICES	116	$42,939	99	$28,728	215	$71,667
WHOLESALE	48	$66,463	66	$62,735	114	$129,198
MISC.	38	$8,089	48	$30,410	86	$38,499
* TOTAL *	389	$523,408	419	$256,295	808	$779,703

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$26,989	20	$26,989
BLDG. MTL.	11	$25,481	11	$4,794	22	$30,275
GEN. MDSE.	9	$50,804	5	$2,730	14	$53,534
FOOD	9	$27,381	8	$7,793	17	$35,174
MOTOR VEH.	33	$23,684	27	$14,094	60	$37,778
APPAREL	20	$18,128			20	$18,128
HOME FURN.	13	$10,179	14	$2,436	27	$12,615
EAT DRINK	23	$26,559	28	$12,109	51	$38,668
SPECIALTY	51	$30,476	49	$11,909	100	$42,385
SERVICES	85	$27,757	107	$28,403	192	$56,160
WHOLESALE	33	$42,469	44	$34,945	77	$77,414
MISC.	48	$92,624	47	$11,098	95	$103,722
* TOTAL *	335	$375,542	360	$157,300	695	$532,842

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$17,829	17	$17,829
BLDG. MTL.	5	$6,853	12	$7,682	17	$14,535
GEN. MDSE.	5	$9,634	7	$3,693	12	$13,327
FOOD	5	$9,267	10	$7,082	15	$16,349
MOTOR VEH.	13	$16,751	40	$36,795	53	$53,546
APPAREL	8	$9,122	5	$1,065	13	$10,187
HOME FURN.	5	$7,673	15	$3,683	20	$11,356
EAT DRINK	10	$5,587	33	$22,189	43	$27,776
SPECIALTY	30	$9,361	80	$11,490	110	$20,851
SERVICES	52	$12,759	154	$28,658	206	$41,417
WHOLESALE	24	$41,760	57	$77,187	81	$118,947
MISC.	21	$43,270	75	$13,191	96	$56,461
* TOTAL *	178	$172,037	505	$230,544	683	$402,581

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$284,104	5	$65,035	11	$4,917
BLDG. MTL.	25	$39,830	9	$15,467	10	$11,513
GEN. MDSE.	15	$212,839	9	$7,444		
FOOD	17	$63,630	5	$17,812	7	$3,267
MOTOR VEH.	65	$73,583	25	$29,739	17	$6,948
APPAREL	37	$56,732	14	$9,145		
HOME FURN.	38	$42,526	13	$4,978		
EAT DRINK	80	$108,812	27	$37,069	17	$17,544
SPECIALTY	183	$116,193	50	$14,636	42	$7,853
SERVICES	264	$165,888	77	$40,252	70	$9,814
WHOLESALE	84	$133,917	29	$11,350	45	$14,254
MISC.	96	$48,592	26	$29,458	42	$14,104
* TOTAL *	913	$1,346,646	289	$282,385	261	$90,214

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

CERRO GORDO	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	25	$354,056
BLDG. MTL.	44	$66,810
GEN. MDSE.	24	$220,283
FOOD	29	$84,709
MOTOR VEH.	107	$110,270
APPAREL	51	$65,877
HOME FURN.	51	$47,504
EAT DRINK	124	$163,425
SPECIALTY	275	$136,682
SERVICES	411	$215,954
WHOLESALE	158	$159,521
MISC.	164	$92,154
* TOTAL *	1,463	$1,719,245

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES	7	$104,076	16	$13,207	23	$117,283
BLDG. MTL.	7	$9,463	7	$11,274	14	$20,737
GEN. MDSE.	6	$32,508			6	$32,508
FOOD	7	$25,358			7	$25,358
MOTOR VEH.	24	$27,236	20	$8,561	44	$35,797
APPAREL	14	$17,858			14	$17,858
HOME FURN.	11	$14,437	7	$1,057	18	$15,494
EAT DRINK	21	$23,538	15	$4,630	36	$28,168
SPECIALTY	51	$25,937	46	$10,854	97	$36,791
SERVICES	97	$24,051	93	$16,271	190	$40,322
WHOLESALE	22	$27,022	35	$17,949	57	$44,971
MISC.	33	$27,612	58	$21,047	91	$48,659
* TOTAL *	300	$359,096	297	$104,850	597	$463,946

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$30,132	12	$30,132
BLDG. MTL.	5	$11,373	15	$10,511	20	$21,884
GEN. MDSE.	7	$11,840			7	$11,840
FOOD	5	$11,063	12	$4,827	17	$15,890
MOTOR VEH.	26	$29,027	26	$19,931	52	$48,958
APPAREL	8	$3,600			8	$3,600
HOME FURN.	7	$7,063	5	$3,035	12	$10,098
EAT DRINK	15	$11,343	28	$13,404	43	$24,747
SPECIALTY	30	$13,439	52	$3,837	82	$17,276
SERVICES	47	$21,270	85	$15,540	132	$36,810
WHOLESALE	17	$54,189	38	$39,390	55	$93,579
MISC.	23	$56,083	53	$17,734	76	$73,817
* TOTAL *	190	$230,290	326	$158,341	516	$388,631

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$11,526			6	$11,526
GEN. MDSE.						
FOOD	6	$16,388			6	$16,388
MOTOR VEH.	21	$12,798	8	$705	29	$13,503
APPAREL	5	$3,706			5	$3,706
HOME FURN.	10	$3,533			10	$3,533
EAT DRINK	13	$12,290			13	$12,290
SPECIALTY	32	$13,169	15	$4,984	47	$18,153
SERVICES	70	$21,301	28	$5,935	98	$27,236
WHOLESALE	20	$28,643	13	$2,267	33	$30,910
MISC.	[illegible]5	$99,961	22	$9,422	47	$109,383
* TOTAL *	20[illegible]	$223,315	86	$23,313	294	$246,628

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

CLAY CLASS	SPENCER* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	7	$110,119	16	$19,054	23	$129,173
BLDG. MTL.	22	$27,630	12	$6,805	34	$34,435
GEN. MDSE.	12	$73,547			12	$73,547
FOOD	12	$34,199	6	$1,659	18	$35,858
MOTOR VEH.	28	$55,604	14	$5,649	42	$61,253
APPAREL	34	$36,900			34	$36,900
HOME FURN.	28	$28,718	5	$1,825	33	$30,543
EAT DRINK	40	$49,754	17	$5,649	57	$55,403
SPECIALTY	84	$59,933	36	$2,557	120	$62,490
SERVICES	135	$63,056	59	$4,325	194	$67,381
WHOLESALE	47	$75,052	39	$55,531	86	$130,583
MISC.	45	$20,471	31	$4,721	76	$25,192
* TOTAL *	494	$634,983	235	$107,775	729	$742,758

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	32	$79,058
BLDG. MTL.	39	$42,816
GEN. MDSE.	15	$9,763
FOOD	25	$18,932
MOTOR VEH.	60	$24,801
APPAREL	8	$6,040
HOME FURN.	19	$12,240
EAT DRINK	58	$28,491
SPECIALTY	100	$27,801
SERVICES	200	$30,565
WHOLESALE	104	$156,112
MISC.	74	$14,299
* TOTAL *	734	$450,918

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$269,047				
BLDG. MTL.	20	$42,193	5	$6,507		
GEN. MDSE.	12	$154,715				
FOOD	23	$76,825				
MOTOR VEH.	56	$95,343	13	$4,906	6	$1,158
APPAPEL	23	$20,558				
HOME FURN.	34	$63,618	10	$9,446		
EAT DRINK	98	$121,972	17	$15,982	8	$3,511
SPECIALTY	163	$154,848	20	$16,414	13	$865
SERVICES	269	$107,960	58	$10,249	34	$5,272
WHOLESALE	49	$59,774	27	$61,239		
MISC.	84	$65,597	31	$93,871	19	$13,851
* TOTAL *	843	$1,232,650	181	$218,614	60	$24,657

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$14,050	34	$283,097
BLDG. MTL.	14	$7,870	39	$56,570
GEN. MDSE.			12	$154,715
FOOD	10	$3,102	33	$79,927
MOTOR VEH.	26	$23,495	101	$124,902
APPAREL			23	$20,558
HOME FURN.	7	$3,000	51	$76,264
EAT DRINK	39	$14,157	162	$155,622
SPECIALTY	55	$7,955	251	$180,082
SERVICES	135	$32,559	496	$156,040
WHOLESALE	45	$36,545	121	$157,558
MISC.	47	$6,489	161	$179,808
* TOTAL *	400	$149,222	1,504	$1,625,143

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$78,857	15	$30,008	20	$108,865
BLDG. MTL.	15	$19,663	13	$7,463	28	$27,126
GEN. MDSE.	7	$33,939			7	$33,939
FOOD	9	$23,388	15	$5,106	24	$28,494
MOTOR VEH.	21	$20,658	26	$19,163	47	$39,821
APPAREL	13	$14,748			13	$14,748
HOME FURN.	14	$7,828	8	$396	22	$8,224
EAT DRINK	28	$33,380	27	$11,618	55	$44,998
SPECIALTY	45	$25,694	47	$10,179	92	$35,873
SERVICES	69	$24,488	120	$19,001	189	$43,489
WHOLESALE	23	$25,455	49	$30,726	72	$56,181
MISC.	38	$9,040	40	$7,950	78	$16,990
* TOTAL *	287	$317,138	360	$141,610	647	$458,748

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			27	$129,705	27	$129,705
BLDG. MTL.	10	$11,126	25	$12,090	35	$23,216
GEN. MDSE.	9	$34,499	14	$13,633	23	$48,132
FOOD			15	$10,746	15	$10,746
MOTOR VEH.	22	$20,617	55	$35,252	77	$55,869
APPAREL	12	$12,727	8	$1,769	20	$14,496
HOME FURN.	8	$4,931	18	$5,570	26	$10,501
EAT DRINK	16	$16,682	41	$15,963	57	$32,645
SPECIALTY	42	$14,598	105	$22,119	147	$36,717
SERVICES	93	$68,203	209	$67,530	302	$135,733
WHOLESALE	24	$26,266	76	$75,720	100	$101,986
MISC.	36	$76,183	75	$32,049	111	$108,232
* TOTAL *	272	$285,832	668	$422,146	940	$707,978

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			11	$2,491	11	$2,491
GEN. MDSE.	5	$6,338			5	$6,338
FOOD			5	$1,179	5	$1,179
MOTOR VEH.	15	$12,549	10	$1,677	25	$14,226
APPAREL	6	$4,976			6	$4,976
HOME FURN.						
EAT DRINK	11	$7,157	6	$1,652	17	$8,809
SPECIALTY	23	$9,188	35	$8,279	58	$17,467
SERVICES	51	$13,980	38	$3,694	89	$17,674
WHOLESALE	7	$17,060	23	$15,847	30	$32,907
MISC.	34	$66,559	28	$3,760	62	$70,319
* TOTAL *	152	$137,807	156	$38,579	308	$176,386

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$26,396	9	$26,396
BLDG. MTL.			11	$5,933	11	$5,933
GEN. MDSE.			7	$7,268	7	$7,268
FOOD			7	$6,660	7	$6,660
MOTOR VEH.	7	$6,335	22	$4,446	29	$10,781
APPAREL			6	$2,125	6	$2,125
HOME FURN.			8	$4,165	8	$4,165
EAT DRINK	10	$6,395	13	$4,983	23	$11,378
SPECIALTY	21	$4,021	40	$8,244	61	$12,265
SERVICES	22	$2,688	63	$10,055	85	$12,743
WHOLESALE	9	$12,863	28	$14,431	37	$27,294
MISC.	21	$30,694	29	$5,256	50	$35,950
* TOTAL *	90	$62,996	243	$99,962	333	$162,958

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$12,673	14	$12,673
BLDG. MTL.	9	$24,852	12	$9,043	21	$33,895
GEN. MDSE.	7	$21,823			7	$21,823
FOOD			11	$6,357	11	$6,357
MOTOR VEH.	21	$30,751	13	$5,199	34	$35,950
APPAREL	10	$8,132			10	$8,132
HOME FURN.	5	$2,739	7	$2,963	12	$5,702
EAT DRINK	13	$12,290	23	$9,056	36	$21,346
SPECIALTY	34	$17,432	36	$4,940	70	$22,372
SERVICES	67	$13,429	83	$11,936	150	$25,365
WHOLESALE	24	$30,444	50	$46,448	74	$76,892
MISC.	28	$116,881	46	$5,903	71	$122,590
* TOTAL *	218	$278,773	292	$114,324	510	$393,097

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$353,598				
BLDG. MTL.	21	$22,928	5	$21,415	9	$5,427
GEN. MDSE.	10	$134,215	5	$56,123		
FOOD	40	$68,588			8	$5,502
MOTOR VEH.	44	$57,529	8	$23,159	32	$16,002
APPAREL	30	$34,774	20	$32,934		
HOME FURN.	44	$50,115	5	$8,036	7	$5,429
EAT DRINK	78	$106,692	11	$5,271	13	$8,665
SPECIALTY	132	$73,445	29	$29,609	47	$6,453
SERVICES	206	$117,518	37	$14,935	65	$6,149
WHOLESALE	60	$101,906	11	$17,598	27	$49,948
MISC.	77	$51,921	16	$5,563	60	$15,430
* TOTAL *	751	$1,173,229	147	$214,643	268	$119,005

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$353,598
BLDG. MTL.	35	$49,770
GEN. MDSE.	15	$190,338
FOOD	48	$74,090
MOTOR VEH.	84	$96,690
APPAREL	50	$67,708
HOME FURN.	56	$63,580
EAT DRINK	102	$120,628
SPECIALTY	208	$109,507
SERVICES	308	$138,602
WHOLESALE	98	$169,452
MISC.	153	$72,914
* TOTAL *	1,166	$1,506,877

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$52,123	22	$55,427	27	$107,550
BLDG. MTL.	5	$4,438	12	$6,262	17	$10,700
GEN. MDSE.			6	$6,082	6	$6,082
FOOD			5	$4,289	5	$4,289
MOTOR VEH.	16	$13,873	32	$17,533	48	$31,406
APPAREL	9	$14,326	9	$2,122	18	$16,448
HOME FURN.	13	$8,958	15	$3,801	28	$12,759
EAT DRINK	18	$13,517	45	$30,247	63	$43,764
SPECIALTY	40	$32,452	61	$10,604	101	$43,056
SERVICES	63	$14,235	135	$22,533	198	$36,768
WHOLESALE	12	$2,284	38	$31,923	50	$34,207
MISC.	26	$27,232	54	$6,152	80	$33,384
* TOTAL *	207	$183,438	434	$196,975	641	$380,413

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

DUBUQUE CLASS	DUBUQUE* NO. OF BUS.	COMPUTED TAX	DYERSVILLE NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$530,702			16	$26,067
BLDG. MTL.	52	$84,560			14	$21,833
GEN. MDSE.	15	$339,579	5	$16,721		
FOOD	47	$118,466	6	$5,680	16	$7,492
MOTOR VEH.	97	$128,525	12	$12,797	30	$44,206
APPAREL	58	$96,914	9	$4,883		
HOME FURN.	78	$76,523	8	$15,955	8	$7,443
EAT DRINK	157	$217,407	14	$11,798	58	$39,753
SPECIALTY	280	$194,829	24	$15,363	56	$9,827
SERVICES	418	$298,522	50	$25,863	142	$29,017
WHOLESALE	119	$202,553	14	$56,832	72	$69,356
MISC.	127	$93,872	14	$54,607	86	$18,739
* TOTAL *	1,465	$2,382,452	156	$220,499	498	$273,733

DUBUQUE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$556,769
BLDG. MTL.	66	$106,393
GEN. MDSE.	20	$356,300
FOOD	69	$131,638
MOTOR VEH.	139	$185,528
APPAREL	67	$101,797
HOME FURN.	94	$99,921
EAT DRINK	229	$268,958
SPECIALTY	360	$220,019
SERVICES	610	$353,402
WHOLESALE	205	$328,741
MISC.	227	$167,218
* TOTAL *	2,119	$2,876,684

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$93,237	9	$18,550	15	$111,787
BLDG. MTL.	9	$13,026	10	$4,517	19	$17,543
GEN. MDSE.	10	$35,341			10	$35,341
FOOD	5	$19,895			5	$19,895
MOTOR VEH.	18	$18,257	14	$3,998	32	$22,255
APPAREL	8	$23,000			8	$23,000
HOME FURN.	12	$12,904			12	$12,904
EAT DRINK	19	$22,766	11	$5,741	30	$28,507
SPECIALTY	40	$20,263	28	$7,222	68	$27,485
SERVICES	87	$19,526	58	$6,610	145	$26,136
WHOLESALE	19	$28,896	26	$18,106	45	$47,002
MISC.	30	$4,930	35	$11,908	65	$16,838
* TOTAL *	263	$312,041	191	$76,652	454	$388,693

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$91,645	5	$49,517	20	$25,524
BLDG. MTL.	12	$10,120			16	$15,161
GEN. MDSE.	7	$25,581			6	$20,879
FOOD	7	$17,448			17	$8,177
MOTOR VEH.	20	$21,565	14	$12,332	36	$22,249
APPAREL	20	$11,746				
HOME FURN.	12	$9,473			9	$246
EAT DRINK	23	$20,631	11	$5,017	35	$15,934
SPECIALTY	52	$20,321	25	$8,323	41	$6,017
SERVICES	79	$37,015	28	$8,682	121	$18,202
WHOLESALE	24	$51,338	11	$14,753	58	$89,771
MISC.	22	$6,521	30	$39,774	52	$10,735
* TOTAL *	283	$323,404	124	$138,398	411	$232,895

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$166,686
BLDG. MTL.	28	$25,281
GEN. MDSE.	13	$46,460
FOOD	24	$25,625
MOTOR VEH.	70	$56,146
APPAREL	20	$11,746
HOME FURN.	21	$9,719
EAT DRINK	69	$41,582
SPECIALTY	118	$34,661
SERVICES	228	$63,899
WHOLESALE	93	$155,862
MISC.	104	$57,030
* TOTAL *	818	$694,697

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$113,206	13	$25,985	19	$139,191
BLDG. MTL.	10	$18,168	13	$7,079	23	$25,247
GEN. MDSE.	9	$46,543	5	$2,803	14	$49,346
FOOD	7	$25,425	11	$2,326	18	$27,751
MOTOR VEH.	24	$29,969	19	$16,431	43	$46,400
APPAREL	17	$13,048			17	$13,048
HOME FURN.	14	$10,258	9	$1,766	23	$12,024
EAT DRINK	21	$27,654	16	$5,511	37	$33,165
SPECIALTY	58	$37,931	53	$2,184	111	$40,115
SERVICES	95	$26,635	92	$10,781	187	$37,416
WHOLESALE	31	$26,847	37	$39,535	68	$66,382
MISC.	34	$13,225	50	$6,282	84	$19,507
* TOTAL *	326	$388,909	318	$120,683	644	$509,592

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$87,335	13	$21,163	19	$108,498
BLDG. MTL.	6	$12,627	12	$3,652	18	$16,279
GEN. MDSE.						
FOOD			8	$1,003	8	$1,003
MOTOR VEH.	16	$23,325	18	$7,092	34	$30,417
APPAREL	9	$7,685			9	$7,685
HOME FURN.	13	$3,781	9	$1,657	22	$5,438
EAT DRINK	20	$17,689	11	$4,316	31	$22,005
SPECIALTY	33	$15,131	32	$5,826	65	$20,957
SERVICES	52	$20,213	59	$6,974	111	$27,187
WHOLESALE	22	$97,709	46	$32,009	68	$129,718
MISC.	38	$20,267	37	$11,050	75	$31,317
* TOTAL *	215	$305,762	245	$94,742	460	$400,504

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$33,275
BLDG. MTL.	16	$10,134
GEN. MDSE.	10	$22,684
FOOD	8	$18,182
MOTOR VEH.	23	$16,635
APPAREL	6	$4,544
HOME FURN.	8	$3,145
EAT DRINK	25	$13,263
SPECIALTY	46	$10,855
SERVICES	102	$25,787
WHOLESALE	32	$21,605
MISC.	26	$5,457
* TOTAL *	319	$185,566

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$14,784	12	$14,784
BLDG. MTL.	12	$8,498	11	$3,082	23	$11,580
GEN. MDSE.	6	$14,196			6	$14,196
FOOD			6	$3,504	6	$3,504
MOTOR VEH.	12	$17,046	23	$6,037	35	$23,083
APPAREL	11	$7,399			11	$7,399
HOME FURN.	10	$4,747			10	$4,747
EAT DRINK	14	$11,653	15	$4,673	29	$16,326
SPECIALTY	39	$16,774	30	$897	69	$17,671
SERVICES	69	$25,615	63	$10,273	132	$35,888
WHOLESALE	21	$21,873	30	$36,594	51	$58,467
MISC.	33	$107,362	37	$5,263	70	$112,625
* TOTAL *	227	$235,163	227	$85,107	454	$320,270

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$48,002	14	$34,963	19	$82,965
BLDG. MTL.	5	$1,872	9	$4,466	14	$6,338
GEN. MDSE.			7	$3,188	7	$3,188
FOOD			9	$7,592	9	$7,592
MOTOR VEH.	15	$10,851	23	$12,626	38	$23,477
APPAREL	5	$3,807			5	$3,807
HOME FURN.			16	$2,054	16	$2,054
EAT DRINK	9	$4,293	23	$13,665	32	$17,958
SPECIALTY	23	$7,575	44	$6,461	67	$14,036
SERVICES	31	$6,306	92	$13,609	123	$19,915
WHOLESALE	11	$29,876	50	$61,598	61	$91,474
MISC.	23	$33,643	41	$7,835	64	$41,478
* TOTAL *	127	$146,225	328	$168,057	455	$314,282

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$80,123
BLDG. MTL.	15	$13,912
GEN. MDSE.	8	$5,312
FOOD	10	$11,842
MOTOR VEH.	34	$15,190
APPAREL	9	$3,395
HOME FURN.	9	$5,097
EAT DRINK	32	$16,632
SPECIALTY	74	$12,696
SERVICES	135	$14,331
WHOLESALE	49	$47,663
MISC.	54	$10,127
* TOTAL *	450	$236,320

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$81,196	20	$34,954	25	$116,150
BLDG. MTL.	12	$10,903	15	$8,344	27	$19,247
GEN. MDSE.	8	$26,885			8	$26,885
FOOD	9	$22,070	6	$3,635	15	$25,705
MOTOR VEH.	24	$16,748	27	$11,417	51	$28,165
APPAREL	7	$12,446			7	$12,446
HOME FURN.	7	$8,698	11	$1,099	18	$9,797
EAT DRINK	22	$20,032	23	$18,395	45	$38,427
SPECIALTY	63	$24,455	41	$14,635	104	$39,090
SERVICES	89	$29,192	90	$16,852	179	$46,044
WHOLESALE	25	$17,872	45	$87,844	70	$105,716
MISC.	39	$6,843	44	$4,547	83	$11,390
* TOTAL *	310	$277,340	322	$201,722	632	$479,062

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$96,478
BLDG. MTL.	22	$18,450
GEN. MDSE.	11	$6,773
FOOD	16	$10,294
MOTOR VEH.	23	$11,730
APPAREL	9	$10,274
HOME FURN.	13	$10,093
EAT DRINK	26	$15,155
SPECIALTY	56	$32,823
SERVICES	146	$34,322
WHOLESALE	59	$64,487
MISC.	54	$10,418
* TOTAL *	454	$321,297

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$106,278			19	$25,490
BLDG. MTL.	6	$3,388	5	$4,734	21	$28,934
GEN. MDSE.	8	$34,225				
FOOD	7	$18,702			14	$9,528
MOTOR VEH.	20	$18,058	12	$6,946	35	$21,901
APPAREL	15	$11,430	5	$2,659	6	$1,958
HOME FURN.	9	$10,208			13	$6,822
EAT DRINK	19	$16,745	6	$4,157	26	$13,566
SPECIALTY	44	$25,850	23	$10,451	64	$6,233
SERVICES	87	$26,201	47	$8,998	104	$13,624
WHOLESALE	17	$46,890	12	$17,581	64	$108,634
MISC.	30	$5,661	34	$61,647	63	$14,706
* TOTAL *	269	$323,636	144	$117,173	429	$251,396

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$131,768
BLDG. MTL.	32	$37,056
GEN. MDSE.	8	$34,225
FOOD	21	$28,230
MOTOR VEH.	67	$46,905
APPAREL	26	$16,047
HOME FURN.	22	$17,030
EAT DRINK	51	$34,468
SPECIALTY	131	$42,534
SERVICES	238	$48,823
WHOLESALE	93	$173,105
MISC.	127	$82,014
* TOTAL *	842	$692,205

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$46,354	16	$46,354
BLDG. MTL.			15	$11,393	15	$11,393
GEN. MDSE.	5	$9,738	5	$2,841	10	$12,579
FOOD			12	$11,090	12	$11,090
MOTOR VEH.	14	$8,933	35	$13,580	49	$22,513
APPAREL			5	$2,854	5	$2,854
HOME FURN.			12	$6,923	12	$6,923
EAT DRINK	17	$16,303	30	$13,525	47	$29,828
SPECIALTY	22	$10,466	65	$5,358	87	$15,824
SERVICES	41	$10,298	110	$17,551	151	$27,849
WHOLESALE	11	$25,393	50	$40,178	61	$65,571
MISC.	28	$58,040	40	$6,968	68	$65,008
* TOTAL *	138	$139,171	395	$178,615	533	$317,786

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$125,794	14	$31,929	20	$157,723
BLDG. MTL.	10	$16,339	13	$16,311	23	$32,650
GEN. MDSE.	9	$32,165			9	$32,165
FOOD	7	$22,536	9	$4,376	16	$26,912
MOTOR VEH.	24	$16,635	28	$14,601	52	$31,236
APPAREL	13	$11,096			13	$11,096
HOME FURN.	8	$6,467	9	$8,229	17	$14,696
EAT DRINK	19	$20,961	13	$4,550	32	$25,511
SPECIALTY	49	$27,036	48	$2,783	97	$29,819
SERVICES	69	$14,606	99	$17,852	168	$32,458
WHOLESALE	24	$54,653	45	$34,592	69	$89,245
MISC.	30	$16,257	57	$13,063	87	$29,320
* TOTAL *	268	$364,545	335	$148,286	603	$512,831

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$91,630	8	$1,700	13	$93,330
BLDG. MTL.	9	$14,607	9	$5,292	18	$19,899
GEN. MDSE.	7	$9,806			7	$9,806
FOOD			9	$2,116	9	$2,116
MOTOR VEH.	17	$17,746	12	$9,551	29	$27,297
APPAREL	8	$4,920			8	$4,920
HOME FURN.						
EAT DRINK	13	$7,396	19	$7,960	32	$15,356
SPECIALTY	18	$5,758	27	$9,117	45	$14,875
SERVICES	56	$12,602	56	$6,085	112	$18,687
WHOLESALE	20	$35,760	32	$26,568	52	$62,328
MISC.	31	$20,216	32	$3,963	63	$24,179
* TOTAL *	184	$220,441	204	$72,352	388	$292,793

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$86,408	15	$11,739	20	$98,147
BLDG. MTL.	9	$9,786	13	$4,867	22	$14,653
GEN. MDSE.	5	$15,424			5	$15,424
FOOD	5	$18,294	7	$1,386	12	$19,680
MOTOR VEH.	20	$21,760	17	$17,015	37	$38,775
APPAREL	10	$10,997			10	$10,997
HOME FURN.	10	$6,825			10	$6,825
EAT DRINK	17	$12,667	24	$9,569	41	$22,236
SPECIALTY	27	$10,286	39	$1,852	66	$12,138
SERVICES	45	$18,862	56	$6,327	101	$25,189
WHOLESALE	29	$50,758	29	$18,937	58	$69,695
MISC.	28	$20,521	39	$6,135	67	$26,656
* TOTAL *	210	$282,588	239	$77,827	449	$360,415

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$77,977
BLDG. MTL.	13	$17,123
GEN. MDSE.	5	$6,192
FOOD	11	$11,444
MOTOR VEH.	25	$21,777
APPAREL	8	$4,462
HOME FURN.	10	$3,476
EAT DRINK	20	$11,386
SPECIALTY	48	$10,426
SERVICES	87	$18,366
WHOLESALE	49	$67,400
MISC.	42	$16,620
* TOTAL *	334	$266,649

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$90,619
BLDG. MTL.	14	$14,978
GEN. MDSE.	8	$5,687
FOOD	18	$21,227
MOTOR VEH.	57	$44,673
APPAREL	11	$5,038
HOME FURN.	15	$16,278
EAT DRINK	38	$57,889
SPECIALTY	84	$19,821
SERVICES	159	$50,626
WHOLESALE	55	$58,438
MISC.	70	$30,831
* TOTAL *	543	$416,105

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$72,799	20	$34,191	26	$106,990
BLDG. MTL.	7	$10,698	13	$22,134	20	$32,832
GEN. MDSE.	6	$25,730			6	$25,730
FOOD	6	$20,400	17	$5,727	23	$26,127
MOTOR VEH.	27	$24,270	25	$15,408	52	$39,678
APPAREL	17	$10,668			17	$10,668
HOME FURN.	10	$8,569	11	$1,489	21	$10,058
EAT DRINK	25	$18,362	42	$19,278	67	$37,640
SPECIALTY	35	$26,450	69	$26,091	104	$52,541
SERVICES	86	$23,739	150	$23,070	236	$46,809
WHOLESALE	15	$18,838	45	$57,316	60	$76,154
MISC.	29	$8,866	51	$7,349	80	$16,215
* TOTAL *	269	$269,389	443	$212,053	712	$481,442

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$167,881	24	$121,662	31	$289,543
BLDG. MTL.	13	$21,424	23	$22,394	36	$43,818
GEN. MDSE.	15	$55,165	7	$4,866	22	$60,031
FOOD	11	$53,825	13	$8,455	24	$62,280
MOTOR VEH.	37	$38,534	47	$31,646	84	$70,180
APPAREL	22	$20,417			22	$20,417
HOME FURN.	26	$27,707	14	$3,754	40	$31,461
EAT DRINK	35	$48,178	30	$14,620	65	$62,798
SPECIALTY	101	$37,718	93	$22,494	194	$60,212
SERVICES	143	$72,304	168	$32,545	311	$104,849
WHOLESALE	32	$35,944	71	$87,674	103	$123,618
MISC.	45	$33,903	77	$19,691	122	$53,594
* TOTAL *	487	$613,000	567	$369,801	1,054	$982,801

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$109,836	8	$2,444	13	$112,280
BLDG. MTL.	14	$18,436	7	$2,877	21	$21,313
GEN. MDSE.	6	$30,495			6	$30,495
FOOD	14	$28,061			14	$28,061
MOTOR VEH.	25	$26,352	17	$15,771	42	$42,123
APPAREL	13	$15,703			13	$15,703
HOME FURN.	16	$10,596			16	$10,596
EAT DRINK	24	$24,618	8	$1,675	32	$26,293
SPECIALTY	69	$27,248	16	$1,415	85	$28,663
SERVICES	86	$25,094	71	$6,781	157	$31,875
WHOLESALE	32	$23,717	20	$7,827	52	$31,544
MISC.	39	$21,333	36	$2,761	75	$24,094
* TOTAL *	343	$361,489	183	$41,551	526	$403,040

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$422,907			11	$7,615
BLDG. MTL.	20	$35,645	5	$33,706	18	$22,216
GEN. MDSE.	14	$198,442			5	$2,669
FOOD	29	$130,543			11	$5,995
MOTOR VEH.	58	$79,248	20	$22,787	25	$16,346
APPAREL	58	$87,245				
HOME FURN.	58	$62,952	12	$17,696	18	$8,515
EAT DRINK	93	$228,680	33	$89,539	30	$58,400
SPECIALTY	227	$253,074	33	$20,966	82	$25,984
SERVICES	274	$190,339	63	$41,266	160	$40,589
WHOLESALE	59	$95,756	15	$15,946	52	$35,762
MISC.	116	$71,470	38	$71,093	83	$11,125
* TOTAL *	1,018	$1,856,301	219	$312,999	495	$235,216

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$430,522
BLDG. MTL.	43	$91,567
GEN. MDSE.	19	$201,111
FOOD	40	$136,538
MOTOR VEH.	103	$118,381
APPAREL	58	$87,245
HOME FURN.	68	$89,163
EAT DRINK	156	$376,619
SPECIALTY	342	$300,024
SERVICES	497	$272,194
WHOLESALE	126	$147,464
MISC.	237	$153,688
* TOTAL *	1,732	$2,404,516

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$142,899			15	$9,194
BLDG. MTL.	5	$5,592	6	$6,113	14	$11,018
GEN. MDSE.	5	$11,670	6	$11,063		
FOOD	5	$9,516	7	$10,705	11	$1,519
MOTOR VEH.	19	$12,406	19	$18,677	28	$17,270
APPAREL	5	$2,348	5	$1,533		
HOME FURN.			11	$5,672	10	$387
EAT DRINK	9	$7,209	9	$8,508	21	$12,224
SPECIALTY	24	$6,533	41	$16,821	50	$9,413
SERVICES	44	$10,063	45	$10,271	107	$11,658
WHOLESALE	14	$18,929	24	$34,429	46	$16,721
MISC.	22	$3,057	30	$65,867	49	$8,060
* TOTAL *	158	$230,222	203	$189,659	351	$97,464

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$152,093
BLDG. MTL.	25	$22,723
GEN. MDSE.	11	$22,733
FOOD	23	$21,740
MOTOR VEH.	66	$48,353
APPAREL	10	$3,881
HOME FURN.	21	$6,059
EAT DRINK	39	$27,941
SPECIALTY	115	$32,767
SERVICES	196	$31,992
WHOLESALE	84	$70,079
MISC.	101	$76,984
* TOTAL *	712	$517,345

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

KEOKUK CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	18	$53,721
BLDG. MTL.	20	$10,595
GEN. MDSE.		
FOOD	17	$9,009
MOTOR VEH.	41	$22,722
APPAREL		
HOME FURN.	13	$9,827
EAT DRINK	36	$16,021
SPECIALTY	74	$27,126
SERVICES	157	$20,217
WHOLESALE	82	$75,731
MISC.	69	$14,628
* TOTAL *	527	$259,597

KOSSUTH CLASS	ALGONA* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			23	$18,183	23	$18,183
BLDG. MTL.	9	$8,622	21	$14,170	30	$22,792
GEN. MDSE.	11	$45,598	7	$4,806	18	$50,404
FOOD	6	$21,858	15	$5,106	21	$26,964
MOTOR VEH.	23	$24,189	37	$32,105	60	$56,294
APPAREL	13	$12,607			13	$12,607
HOME FURN.	14	$18,442	7	$3,451	21	$21,893
EAT DRINK	21	$26,100	30	$12,384	51	$38,484
SPECIALTY	58	$33,336	76	$25,295	134	$58,631
SERVICES	79	$23,433	116	$22,355	195	$45,788
WHOLESALE	39	$94,469	73	$78,113	112	$172,582
MISC.	39	$93,140	72	$14,438	111	$107,578
* TOTAL *	312	$401,794	477	$230,406	789	$632,200

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$166,398	16	$29,523
BLDG. MTL.	11	$18,783	10	$21,793	16	$6,085
GEN. MDSE.	8	$44,102	10	$58,257	5	$21,066
FOOD	9	$19,289	10	$38,137	10	$22,598
MOTOR VEH.	34	$27,136	28	$31,536	28	$14,791
APPAREL	12	$13,594	18	$19,992		
HOME FURN.	14	$15,288	16	$14,256	14	$11,496
EAT DRINK	35	$36,299	46	$49,878	28	$18,105
SPECIALTY	60	$28,415	65	$40,872	69	$13,506
SERVICES	97	$31,660	121	$51,558	125	$32,252
WHOLESALE	17	$93,915	29	$42,422	61	$90,572
MISC.	31	$85,339	63	$50,825	67	$9,703
* TOTAL *	328	$413,820	425	$585,924	439	$269,697

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$195,921
BLDG. MTL.	37	$46,661
GEN. MDSE.	23	$123,425
FOOD	29	$80,024
MOTOR VEH.	90	$73,463
APPAREL	30	$33,586
HOME FURN.	44	$41,040
EAT DRINK	109	$104,282
SPECIALTY	194	$82,793
SERVICES	343	$115,470
WHOLESALE	107	$226,909
MISC.	161	$145,867
* TOTAL *	1,192	$1,269,441

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$1,095,979	6	$179,170		
BLDG. MTL.	63	$196,048	12	$13,545		
GEN. MDSE.	31	$722,631				
FOOD	78	$245,049	11	$52,464		
MOTOR VEH.	176	$238,282	33	$80,744		
APPAREL	119	$160,359	8	$8,725	5	$2,221
HOME FURN.	128	$202,776	19	$17,492		
EAT DRINK	264	$499,437	35	$77,142	8	$6,805
SPECIALTY	594	$421,972	92	$45,484	15	$3,775
SERVICES	814	$628,642	122	$56,518	28	$7,010
WHOLESALE	272	$868,377	47	$46,603	6	$1,408
MISC.	288	$257,202	57	$24,890	29	$88,893
* TOTAL *	2,851	$5,536,754	442	$602,777	91	$110,112

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$19,716	55	$1,294,865
BLDG. MTL.	40	$30,985	115	$240,578
GEN. MDSE.	8	$3,435	39	$726,066
FOOD	19	$11,402	108	$308,915
MOTOR VEH.	53	$35,738	262	$354,764
APPAREL	8	$752	140	$172,057
HOME FURN.	18	$2,548	165	$222,816
EAT DRINK	48	$18,299	355	$601,683
SPECIALTY	138	$11,394	839	$482,625
SERVICES	226	$36,604	1,190	$728,774
WHOLESALE	86	$59,931	411	$976,319
MISC.	127	$22,273	501	$393,258
* TOTAL *	796	$253,077	4,180	$6,502,720

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$41,932
BLDG. MTL.	10	$6,926
GEN. MDSE.	6	$4,506
FOOD	7	$9,161
MOTOR VEH.	28	$26,973
APPAREL	5	$1,981
HOME FURN.	12	$6,128
EAT DRINK	27	$24,894
SPECIALTY	48	$11,939
SERVICES	94	$13,701
WHOLESALE	32	$50,596
MISC.	34	$4,385
* TOTAL *	318	$203,122

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$3,009	8	$3,009
BLDG. MTL.	6	$9,162			6	$9,162
GEN. MDSE.	6	$21,021			6	$21,021
FOOD			5	$948	5	$948
MOTOR VEH.	20	$16,586	9	$6,699	29	$23,285
APPAREL	12	$9,966			12	$9,966
HOME FURN.	5	$2,837			5	$2,837
EAT DRINK	19	$14,359	9	$3,293	28	$17,652
SPECIALTY	46	$17,759	26	$11,865	72	$29,624
SERVICES	75	$16,813	35	$2,582	110	$19,395
WHOLESALE	10	$3,829	23	$18,456	33	$22,285
MISC.	26	$74,091	18	$4,423	44	$78,514
* TOTAL *	225	$186,423	133	$51,275	358	$237,698

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$38,763	15	$8,273	20	$47,036
BLDG. MTL.			15	$9,128	15	$9,128
GEN. MDSE.						
FOOD			11	$3,864	11	$3,864
MOTOR VEH.	9	$5,248	28	$15,575	37	$20,823
APPAREL	5	$5,471			5	$5,471
HOME FURN.			9	$8,948	9	$8,948
EAT DRINK	9	$4,450	20	$11,173	29	$15,623
SPECIALTY	16	$4,721	44	$4,213	60	$8,934
SERVICES	37	$14,810	75	$10,388	112	$25,198
WHOLESALE	9	$17,694	54	$34,816	63	$52,510
MISC.	30	$20,985	44	$21,944	74	$42,929
* TOTAL *	120	$112,142	315	$128,322	435	$240,464

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$5,512	8	$5,512
BLDG. MTL.	7	$8,805	5	$3,584	12	$12,389
GEN. MDSE.	7	$10,080			7	$10,080
FOOD						
MOTOR VEH.	13	$12,879	13	$5,393	26	$18,272
APPAREL	9	$4,988			9	$4,988
HOME FURN.	6	$3,049			6	$3,049
EAT DRINK	11	$5,772	18	$7,215	29	$12,987
SPECIALTY	23	$13,504	37	$7,701	60	$21,205
SERVICES	62	$15,254	54	$5,846	116	$21,102
WHOLESALE	10	$29,475	31	$9,965	41	$39,440
MISC.	26	$50,506	37	$4,249	63	$54,757
* TOTAL *	174	$154,314	203	$49,467	377	$203,781

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$136,515	15	$11,944	22	$148,459
BLDG. MTL.	16	$21,696	11	$5,269	27	$26,965
GEN. MDSE.	11	$66,202			11	$66,202
FOOD	12	$38,374	6	$1,649	18	$40,023
MOTOR VEH.	44	$32,255	14	$4,570	58	$36,825
APPAREL	17	$16,417	6	$1,015	23	$17,432
HOME FURN.	18	$22,838	7	$283	25	$23,121
EAT DRINK	42	$43,300	18	$5,147	60	$48,447
SPECIALTY	98	$54,630	48	$3,802	146	$58,432
SERVICES	133	$43,158	80	$11,732	213	$54,890
WHOLESALE	35	$59,068	36	$20,777	71	$79,845
MISC.	64	$26,256	56	$6,449	120	$32,705
* TOTAL *	497	$560,709	297	$72,637	794	$633,346

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$115,373	5	$62,119	20	$23,737
BLDG. MTL.	9	$14,087	12	$23,193	14	$7,395
GEN. MDSE.	7	$27,832	6	$16,149	7	$5,792
FOOD	10	$21,793	7	$13,630	6	$2,444
MOTOR VEH.	26	$19,239	20	$15,904	22	$7,982
APPAREL	15	$11,196	12	$13,001		
HOME FURN.	12	$4,780	9	$13,753	11	$1,979
EAT DRINK	29	$31,718	16	$17,443	14	$11,425
SPECIALTY	38	$25,041	37	$22,034	55	$3,291
SERVICES	72	$28,951	69	$23,789	99	$12,923
WHOLESALE	20	$19,318	19	$35,072	44	$29,251
MISC.	17	$2,371	37	$15,503	35	$3,692
* TOTAL *	260	$321,699	249	$271,590	327	$109,911

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

MARION CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$201,229
BLDG. MTL.	35	$44,675
GEN. MDSE.	20	$49,773
FOOD	23	$37,867
MOTOR VEH.	68	$43,125
APPAREL	27	$24,197
HOME FURN.	32	$20,512
EAT DRINK	59	$60,586
SPECIALTY	130	$50,366
SERVICES	240	$65,663
WHOLESALE	83	$83,641
MISC.	89	$21,566
* TOTAL *	836	$703,200

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$294,165	18	$10,454	24	$304,619
BLDG. MTL.	25	$43,769	11	$5,448	36	$49,217
GEN. MDSE.	10	$110,043			10	$110,043
FOOD	24	$76,735	10	$3,592	34	$80,327
MOTOR VEH.	54	$54,557	23	$18,453	77	$73,010
APPAREL	38	$47,885			38	$47,885
HOME FURN.	43	$39,033	9	$1,042	52	$40,075
EAT DRINK	64	$100,731	24	$13,159	88	$113,890
SPECIALTY	147	$112,692	62	$9,293	209	$121,985
SERVICES	216	$112,497	102	$21,197	318	$133,694
WHOLESALE	58	$44,773	58	$39,662	116	$84,435
MISC.	64	$85,092	53	$15,278	117	$100,370
* TOTAL *	749	$1,121,972	370	$137,578	1,119	$1,259,550

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			13	$5,781	13	$5,781
BLDG. MTL.			8	$6,859	8	$6,859
GEN. MDSE.						
FOOD	6	$11,821	5	$3,355	11	$15,176
MOTOR VEH.	10	$8,450	14	$12,903	24	$21,353
APPAREL	8	$13,379			8	$13,379
HOME FURN.						
EAT DRINK	11	$12,882	16	$5,778	27	$18,660
SPECIALTY	20	$7,144	36	$4,889	56	$12,033
SERVICES	47	$13,897	54	$8,978	101	$22,875
WHOLESALE	8	$8,367	25	$18,198	33	$26,565
MISC.	26	$80,369	32	$8,804	58	$89,173
* TOTAL *	136	$156,309	203	$75,545	339	$231,854

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$50,058	12	$50,058
BLDG. MTL.	7	$11,888	14	$8,598	21	$20,486
GEN. MDSE.	6	$4,642	5	$2,021	11	$6,663
FOOD	6	$6,352	9	$4,985	15	$11,337
MOTOR VEH.	15	$26,808	17	$9,974	32	$36,782
APPAREL	7	$5,172			7	$5,172
HOME FURN.	7	$4,357	9	$2,415	16	$6,772
EAT DRINK	10	$6,366	19	$8,824	29	$15,190
SPECIALTY	21	$12,995	29	$6,839	50	$19,834
SERVICES	48	$11,469	62	$13,760	110	$25,229
WHOLESALE	16	$21,397	36	$24,870	52	$46,267
MISC.	17	$34,170	36	$7,332	53	$41,502
* TOTAL *	160	$145,616	248	$139,676	408	$285,292

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$45,759	15	$17,357	21	$63,116
BLDG. MTL.	5	$5,431	11	$6,997	16	$12,428
GEN. MDSE.						
FOOD	5	$8,115	10	$5,552	15	$13,667
MOTOR VEH.	17	$13,905	18	$10,256	35	$24,161
APPAREL	7	$2,404			7	$2,404
HOME FURN.	6	$1,161	8	$5,452	14	$6,613
EAT DRINK	8	$7,502	33	$11,611	41	$19,113
SPECIALTY	30	$22,346	27	$5,308	57	$27,654
SERVICES	42	$8,928	73	$13,660	115	$22,588
WHOLESALE	19	$23,497	49	$43,339	68	$66,836
MISC.	19	$9,393	29	$7,885	48	$17,278
* TOTAL *	164	$148,441	273	$127,417	437	$275,858

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$55,691			5	$55,691
BLDG. MTL.	5	$9,202			5	$9,202
GEN. MDSE.	6	$13,377			6	$13,377
FOOD	5	$13,019			5	$13,019
MOTOR VEH.	16	$7,812	9	$4,581	25	$12,393
APPAREL	7	$4,334			7	$4,334
HOME FURN.	11	$7,059			11	$7,059
EAT DRINK	13	$4,669	5	$813	18	$5,482
SPECIALTY	35	$18,970	14	$4,295	49	$23,265
SERVICES	44	$12,205	37	$7,945	81	$20,150
WHOLESALE	10	$5,377	13	$5,476	23	$10,853
MISC.	20	$2,881	31	$4,045	51	$6,926
* TOTAL *	177	$154,596	109	$27,155	286	$181,751

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITZES	7	$81,855	6	$7,849	13	$89,704
BLDG. MTL.	10	$8,686	10	$3,122	20	$11,808
GEN. MDSE.	7	$33,173			7	$33,173
FOOD			6	$3,010	6	$3,010
MOTOR VEH.	22	$18,178	8	$5,271	30	$23,449
APPAREL	11	$8,494			11	$8,494
HOME FURN.	11	$7,820	5	$2,654	16	$10,474
EAT DRINK	18	$26,919	11	$4,868	29	$31,787
SPECIALTY	47	$27,566	34	$11,678	81	$39,244
SERVICES	77	$24,349	56	$10,993	133	$35,342
WHOLESALE	21	$43,344	32	$10,504	53	$53,848
MISC.	40	$27,899	34	$18,270	74	$46,169
* TOTAL *	271	$308,283	202	$78,219	473	$386,502

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$239,941	12	$197,115	18	$437,056
BLDG. MTL.	14	$51,902	15	$8,420	29	$60,322
GEN. MDSE.	9	$77,533	10	$7,276	19	$84,809
FOOD	16	$58,235	10	$8,364	26	$66,599
MOTOR VEH.	49	$53,797	26	$21,642	75	$75,439
APPAREL	33	$34,888	9	$1,795	42	$36,683
HOME FURN.	29	$28,746	15	$9,145	44	$37,891
EAT DRINK	69	$84,325	30	$12,097	99	$96,422
SPECIALTY	115	$101,250	75	$18,713	190	$119,963
SERVICES	179	$92,466	103	$20,186	282	$112,654
WHOLESALE	36	$24,106	51	$58,572	87	$82,678
MISC.	70	$28,954	61	$14,858	131	$43,812
* TOTAL *	625	$876,145	417	$378,183	1,042	$1,254,328

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$57,003	14	$57,003
BLDG. MTL.	10	$12,927	19	$8,874	29	$21,801
GEN. MDSE.			7	$2,392	7	$2,392
FOOD	6	$10,419	11	$6,130	17	$16,549
MOTOR VEH.	18	$15,318	33	$15,185	51	$30,503
APPAREL	8	$11,970	13	$2,382	21	$14,352
HOME FURN.	12	$8,519	14	$5,307	26	$13,826
EAT DRINK	16	$14,346	33	$20,711	49	$35,057
SPECIALTY	28	$23,212	69	$14,760	97	$37,972
SERVICES	70	$16,806	121	$27,615	191	$44,421
WHOLESALE	28	$40,319	61	$45,774	89	$86,093
MISC.	29	$100,781	55	$9,780	84	$110,561
* TOTAL *	225	$254,617	450	$215,913	675	$470,530

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			6	$1,406	6	$1,406
BLDG. MTL.	7	$6,187	6	$2,299	13	$8,486
GEN. MDSE.						
FOOD			5	$2,533	5	$2,533
MOTOR VEH.	10	$6,766	11	$3,030	21	$9,796
APPAREL	8	$6,728			8	$6,728
HOME FURN.	5	$2,425			5	$2,425
EAT DRINK	9	$4,004	11	$6,977	20	$10,981
SPECIALTY	20	$13,802	19	$2,845	39	$16,647
SERVICES	37	$19,291	38	$3,971	75	$23,262
WHOLESALE	12	$11,874	27	$24,634	39	$36,508
MISC.	33	$64,045	28	$6,031	61	$70,076
* TOTAL *	141	$135,122	151	$53,726	292	$188,848

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

PAGE CLASS	CLARINDA*		SHENANDOAH		OTHER	
	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					10	$6,843
BLDG. MTL.	9	$5,603	15	$20,695	7	$3,661
GEN. MDSE.	5	$10,539				
FOOD	5	$11,939	7	$10,006	5	$1,181
MOTOR VEH.	14	$9,887	24	$15,361	14	$8,090
APPAREL	10	$7,640	16	$14,973		
HOME FURN.	9	$10,444	8	$9,844	6	$1,021
EAT DRINK	18	$11,886	13	$7,901	7	$2,308
SPECIALTY	33	$20,355	52	$36,757	21	$5,570
SERVICES	61	$16,477	86	$23,175	52	$5,813
WHOLESALE	24	$44,050	21	$25,836	19	$24,697
MISC.	22	$55,891	55	$92,672	31	$5,216
* TOTAL *	210	$204,711	297	$257,220	172	$64,400

PAGE CLASS	COUNTY TOTAL	
	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$6,843
BLDG. MTL.	31	$29,959
GEN. MDSE.	5	$10,539
FOOD	17	$23,126
MOTOR VEH.	52	$33,338
APPAREL	26	$22,613
HOME FURN.	23	$21,309
EAT DRINK	38	$22,095
SPECIALTY	106	$62,682
SERVICES	199	$45,465
WHOLESALE	64	$94,583
MISC.	108	$153,779
* TOTAL *	679	$526,331

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$18,128	11	$18,128
BLDG. MTL.	5	$8,580	12	$9,970	17	$18,550
GEN. MDSE.						
FOOD			7	$3,777	7	$3,777
MOTOR VEH.	17	$21,990	17	$11,573	34	$33,563
APPAREL	6	$3,425			6	$3,425
HOME FURN.	6	$3,649	6	$4,313	12	$7,962
EAT DRINK	12	$5,426	24	$10,698	36	$16,124
SPECIALTY	21	$15,051	37	$2,121	58	$17,172
SERVICES	46	$32,719	72	$8,700	118	$41,419
WHOLESALE	22	$14,525	29	$39,767	51	$54,292
MISC.	28	$56,719	37	$2,777	65	$59,496
* TOTAL *	163	$162,084	252	$111,824	415	$273,908

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$128,630	11	$20,886	16	$149,516
BLDG. MTL.	8	$7,800	18	$29,454	26	$37,254
GEN. MDSE.	6	$31,387	7	$2,923	13	$34,310
FOOD	5	$28,192	14	$5,232	19	$33,424
MOTOR VEH.	18	$22,255	39	$29,807	57	$52,062
APPAREL	14	$14,370	5	$3,128	19	$17,498
HOME FURN.	10	$6,247	10	$4,991	20	$11,238
EAT DRINK	26	$35,034	38	$14,876	64	$49,910
SPECIALTY	52	$31,640	76	$18,408	128	$50,048
SERVICES	76	$26,014	133	$25,342	209	$51,356
WHOLESALE	37	$34,291	54	$28,994	91	$63,285
MISC.	38	$10,145	48	$4,918	86	$15,063
* TOTAL *	295	$376,005	453	$168,959	748	$564,964

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

POCAHONTAS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$82,623
BLDG. MTL.	17	$18,623
GEN. MDSE.	7	$6,782
FOOD	12	$10,118
MOTOR VEH.	40	$21,449
APPAREL	10	$4,746
HOME FURN.	20	$10,113
EAT DRINK	32	$17,211
SPECIALTY	69	$27,136
SERVICES	128	$21,822
WHOLESALE	58	$43,023
MISC.	61	$13,182
* TOTAL *	477	$276,828

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$2,593,872				
BLDG. MTL.	145	$459,561	13	$35,925		
GEN. MDSE.	75	$1,179,330	14	$297,274		
FOOD	149	$563,458	16	$70,341	6	$41,823
MOTOR VEH.	395	$692,464	23	$26,057	7	$7,297
APPAREL	205	$367,415	59	$101,557		
HOME FURN.	249	$434,999	36	$49,529	7	$428
EAT DRINK	521	$889,129	50	$110,254	10	$19,483
SPECIALTY	1,176	$953,204	183	$99,804	35	$18,099
SERVICES	1,761	$1,918,598	135	$85,446	55	$18,604
WHOLESALE	581	$1,729,343	52	$84,382	11	$2,781
MISC.	613	$844,964	52	$43,046	15	$5,959
* TOTAL *	5,905	$12,626,337	633	$1,003,615	146	$114,474

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

POLK	ALTOONA		ANKENY		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					18	$21,138
BLDG. MTL.			11	$21,716	15	$15,163
GEN. MDSE.			8	$13,769	6	$4,210
FOOD			10	$41,351	11	$25,992
MOTOR VEH.	11	$23,342	23	$20,735	32	$23,845
APPAREL	7	$2,088	12	$10,660		
HOME FURN.	13	$2,108	16	$5,663	10	$2,867
EAT DRINK	11	$28,884	20	$35,852	33	$53,943
SPECIALTY	32	$7,334	82	$42,096	82	$24,426
SERVICES	46	$25,756	96	$45,507	135	$34,651
WHOLESALE	14	$1,476	27	$29,830	41	$50,847
MISC.	26	$41,397	45	$120,215	129	$28,955
* TOTAL *	160	$132,385	350	$387,394	498	$275,658

POLK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	53	$2,615,010
BLDG. MTL.	184	$532,365
GEN. MDSE.	103	$1,494,583
FOOD	192	$742,965
MOTOR VEH.	491	$793,740
APPAREL	283	$481,720
HOME FURN.	331	$495,594
EAT DRINK	645	$1,137,545
SPECIALTY	1,590	$1,144,963
SERVICES	2,228	$2,128,562
WHOLESALE	726	$1,898,659
MISC.	866	$1,074,157
* TOTAL *	7,692	$14,539,863

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$444,347			33	$153,437
BLDG. MTL.	20	$47,595			37	$21,648
GEN. MDSE.	12	$116,024			5	$75,510
FOOD	30	$124,960			22	$24,361
MOTOR VEH.	88	$119,994	7	$4,312	67	$59,326
APPAREL	29	$44,621			12	$5,909
HOME FURN.	34	$43,515			12	$6,489
EAT DRINK	122	$206,507	8	$3,443	54	$43,321
SPECIALTY	197	$121,497	5	$236	116	$27,960
SERVICES	322	$172,613	18	$6,133	217	$53,692
WHOLESALE	67	$54,349	5	$2,459	76	$92,721
MISC.	82	$41,163	11	$19,572	86	$26,369
* TOTAL *	1,010	$1,537,185	54	$36,157	737	$590,743

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$597,784
BLDG. MTL.	57	$69,243
GEN. MDSE.	17	$191,534
FOOD	52	$149,321
MOTOR VEH.	162	$183,632
APPAREL	41	$50,530
HOME FURN.	46	$50,004
EAT DRINK	184	$253,271
SPECIALTY	318	$149,695
SERVICES	557	$232,438
WHOLESALE	148	$149,529
MISC.	179	$87,104
* TOTAL *	1,801	$2,164,085

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$186,318	15	$56,067	21	$242,385
BLDG. MTL.	8	$12,953	8	$7,990	16	$20,943
GEN. MDSE.	7	$28,113	6	$3,034	13	$31,147
FOOD	7	$26,068	7	$6,934	14	$33,002
MOTOR VEH.	22	$22,947	33	$26,284	55	$49,231
APPAREL	13	$11,860			13	$11,860
HOME FURN.	9	$8,346	6	$3,988	15	$12,334
EAT DRINK	18	$21,944	22	$19,852	40	$41,796
SPECIALTY	46	$32,132	54	$11,996	100	$44,128
SERVICES	80	$24,689	95	$25,899	175	$50,588
WHOLESALE	30	$32,914	55	$37,938	85	$70,852
MISC.	20	$13,585	55	$8,468	75	$22,053
* TOTAL *	266	$421,869	356	$208,450	622	$630,319

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$45,402
BLDG. MTL.	10	$3,178
GEN. MDSE.	6	$7,299
FOOD	7	$5,081
MOTOR VEH.	23	$19,663
APPAREL		
HOME FURN.	6	$476
EAT DRINK	12	$7,133
SPECIALTY	31	$7,314
SERVICES	78	$10,371
WHOLESALE	24	$14,662
MISC.	23	$6,071
* TOTAL *	234	$126,650

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$43,111	19	$33,463	24	$76,574
BLDG. MTL.	5	$3,139	17	$21,853	22	$24,992
GEN. MDSE.			9	$3,479	9	$3,479
FOOD			11	$7,253	11	$7,253
MOTOR VEH.	16	$12,889	35	$32,721	51	$45,610
APPAREL	7	$6,785	6	$1,245	13	$8,030
HOME FURN.	7	$2,867			7	$2,867
EAT DRINK	8	$5,561	27	$19,581	35	$25,142
SPECIALTY	25	$7,434	50	$7,243	75	$14,677
SERVICES	36	$8,902	102	$21,877	138	$30,779
WHOLESALE	14	$12,362	57	$52,091	71	$64,453
MISC.	23	$14,584	59	$11,476	82	$26,062
* TOTAL *	146	$117,634	392	$212,284	538	$329,918

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$985,629	6	$150,070		
BLDG. MTL.	61	$112,767	9	$40,222		
GEN. MDSE.	27	$464,655	5	$160,584		
FOOD	75	$185,861	21	$59,466		
MOTOR VEH.	148	$199,655	42	$40,779		
APPAREL	104	$155,606	18	$17,524		
HOME FURN.	109	$184,318	22	$31,283		
EAT DRINK	228	$423,171	49	$129,236	5	$3,667
SPECIALTY	446	$404,726	115	$71,571	17	$1,555
SERVICES	640	$382,266	162	$203,687	19	$1,447
WHOLESALE	211	$515,954	43	$74,480		
MISC.	252	$298,475	49	$50,255	23	$12,437
* TOTAL *	2,316	$4,313,083	541	$1,029,157	64	$19,106

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$28,019	41	$1,163,718
BLDG. MTL.	15	$10,893	85	$163,882
GEN. MDSE.	8	$6,212	40	$631,451
FOOD	11	$12,226	107	$257,555
MOTOR VEH.	36	$49,411	226	$289,845
APPAREL			122	$173,130
HOME FURN.	12	$4,904	143	$220,505
EAT DRINK	48	$44,177	330	$600,251
SPECIALTY	104	$21,076	682	$498,928
SERVICES	157	$45,273	978	$632,673
WHOLESALE	65	$89,842	319	$680,276
MISC.	104	$33,934	428	$395,101
* TOTAL *	580	$345,969	3,501	$5,707,315

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$7,735	17	$7,735
BLDG. MTL.	15	$9,778	11	$4,932	26	$14,710
GEN. MDSE.	6	$16,202			6	$16,202
FOOD			9	$1,456	9	$1,456
MOTOR VEH.	18	$23,508	25	$13,115	43	$36,623
APPAREL	12	$9,414			12	$9,414
HOME FURN.	11	$9,305	9	$1,997	20	$11,302
EAT DRINK	18	$19,239	24	$9,518	42	$28,757
SPECIALTY	48	$24,891	37	$9,087	85	$33,978
SERVICES	68	$26,281	83	$7,995	151	$34,276
WHOLESALE	23	$44,886	46	$32,565	69	$77,451
MISC.	37	$117,483	47	$4,204	84	$121,687
* TOTAL *	256	$300,987	308	$92,604	564	$393,591

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$5,037	7	$5,296	15	$21,635
GEN. MDSE.					5	$6,449
FOOD	5	$3,287	5	$4,382		
MOTOR VEH.	7	$2,840	8	$23,058	12	$24,430
APPAREL	6	$4,897	6	$6,980	8	$7,295
HOME FURN.	5	$2,719	14	$12,420	10	$9,756
EAT DRINK	12	$6,995	5	$3,896	9	$10,747
SPECIALTY	13	$4,963	25	$9,237	33	$19,636
SERVICES	34	$7,826	35	$8,849	54	$12,470
WHOLESALE	11	$12,462	16	$20,033	22	$33,991
MISC.	17	$24,387	28	$56,268	41	$44,301
* TOTAL *	116	$75,413	149	$150,419	209	$190,710

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$96,924	20	$96,924
BLDG. MTL.	24	$18,825	52	$50,793
GEN. MDSE.	6	$3,206	11	$9,655
FOOD	17	$5,927	27	$13,596
MOTOR VEH.	36	$37,108	63	$87,436
APPAREL	8	$3,499	28	$22,671
HOME FURN.	19	$19,178	48	$44,073
EAT DRINK	29	$14,818	55	$36,456
SPECIALTY	95	$10,995	166	$44,831
SERVICES	163	$40,696	286	$69,841
WHOLESALE	96	$64,866	145	$131,352
MISC.	93	$41,771	179	$166,727
* TOTAL *	606	$357,813	1,080	$774,355

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

STORY CLASS	AMES NO. OF BUS.	 COMPUTED TAX	NEVADA* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$294,932			22	$42,052
BLDG. MTL.	21	$38,799	7	$12,767	25	$24,127
GEN. MDSE.	24	$215,323			11	$8,358
FOOD	27	$86,690	6	$9,501	14	$11,248
MOTOR VEH.	51	$63,587	15	$11,361	42	$24,830
APPAREL	49	$87,548			6	$3,553
HOME FURN.	52	$70,243	5	$4,159	17	$15,213
EAT DRINK	88	$175,075	11	$9,078	37	$22,662
SPECIALTY	216	$158,589	39	$8,402	116	$26,521
SERVICES	232	$267,653	60	$16,104	163	$25,167
WHOLESALE	63	$56,354	15	$28,240	63	$57,178
MISC.	86	$35,617	33	$107,374	88	$18,248
* TOTAL *	915	$1,550,410	191	$206,986	604	$279,157

STORY CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	28	$336,984
BLDG. MTL.	53	$75,693
GEN. MDSE.	35	$223,681
FOOD	47	$107,439
MOTOR VEH.	108	$99,778
APPAREL	55	$91,101
HOME FURN.	74	$89,615
EAT DRINK	136	$206,815
SPECIALTY	371	$193,512
SERVICES	455	$308,924
WHOLESALE	141	$141,772
MISC.	207	$161,239
* TOTAL *	1,710	$2,036,553

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

TAMA CLASS	TAMA NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$95,324	15	$95,324
BLDG. MTL.			26	$15,011	26	$15,011
GEN. MDSE.	5	$4,609	8	$14,991	13	$19,600
FOOD			14	$18,723	14	$18,723
MOTOR VEH.	10	$6,012	41	$24,357	51	$30,369
APPAREL	5	$2,640	10	$5,605	15	$8,245
HOME FURN.	6	$6,220	14	$5,971	20	$12,191
EAT DRINK	14	$7,828	38	$21,224	52	$29,052
SPECIALTY	15	$8,271	61	$10,532	76	$18,803
SERVICES	39	$10,721	162	$22,490	201	$33,211
WHOLESALE	13	$28,304	66	$99,173	79	$127,477
MISC.	27	$39,819	63	$7,704	90	$47,523
* TOTAL *	134	$114,424	518	$341,105	652	$455,529

TAYLOR CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$25,402
BLDG. MTL.	19	$10,017
GEN. MDSE.	6	$6,293
FOOD	12	$6,711
MOTOR VEH.	24	$12,993
APPAREL	8	$3,741
HOME FURN.	6	$1,579
EAT DRINK	24	$10,952
SPECIALTY	46	$12,814
SERVICES	98	$12,204
WHOLESALE	42	$20,571
MISC.	30	$3,132
* TOTAL *	335	$126,409

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$77,891	8	$7,833	13	$85,724
BLDG. MTL.	7	$9,606			7	$9,606
GEN. MDSE.	7	$31,578			7	$31,578
FOOD	7	$31,831			7	$31,831
MOTOR VEH.	28	$20,642	12	$6,552	40	$27,194
APPAREL	13	$11,343			13	$11,343
HOME FURN.	13	$6,963			13	$6,963
EAT DRINK	26	$27,886	9	$2,570	35	$30,456
SPECIALTY	50	$38,630	27	$4,031	77	$42,661
SERVICES	104	$28,960	41	$5,134	145	$34,094
WHOLESALE	14	$17,393	17	$3,726	31	$21,119
MISC.	35	$14,708	34	$7,182	69	$21,890
* TOTAL *	309	$317,431	148	$37,028	457	$354,459

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$9,925
BLDG. MTL.	14	$6,985
GEN. MDSE.	8	$2,272
FOOD	13	$6,779
MOTOR VEH.	28	$12,668
APPAREL		
HOME FURN.	8	$3,533
EAT DRINK	24	$8,939
SPECIALTY	49	$8,952
SERVICES	108	$12,530
WHOLESALE	41	$22,762
MISC.	37	$4,520
* TOTAL *	347	$99,865

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$255,411	14	$10,887	21	$266,298
BLDG. MTL.	20	$40,525	15	$4,058	35	$44,583
GEN. MDSE.	14	$116,953			14	$116,953
FOOD	15	$74,451	8	$2,365	23	$76,816
MOTOR VEH.	59	$60,158	25	$7,685	84	$67,843
APPAREL	24	$24,110			24	$24,110
HOME FURN.	48	$56,485	6	$60	54	$56,545
EAT DRINK	67	$85,024	15	$6,584	82	$91,608
SPECIALTY	152	$90,660	60	$3,628	212	$94,288
SERVICES	247	$82,301	83	$7,297	330	$89,598
WHOLESALE	42	$42,534	29	$19,708	71	$62,242
MISC.	59	$21,042	43	$2,548	102	$23,590
* TOTAL *	754	$949,654	298	$64,820	1,052	$1,014,474

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$21,260	18	$21,260
BLDG. MTL.	8	$11,657	15	$7,912	23	$19,569
GEN. MDSE.	6	$31,312			6	$31,312
FOOD	9	$29,299	13	$10,131	22	$39,430
MOTOR VEH.	27	$43,737	36	$13,927	63	$57,664
APPAREL	9	$8,201			9	$8,201
HOME FURN.	10	$5,529	19	$2,450	29	$7,979
EAT DRINK	21	$25,081	22	$8,181	43	$33,262
SPECIALTY	65	$23,959	79	$6,363	144	$30,322
SERVICES	96	$27,264	137	$19,256	233	$46,520
WHOLESALE	31	$35,412	48	$29,771	79	$65,183
MISC.	25	$76,557	62	$16,839	87	$93,396
* TOTAL *	307	$318,008	449	$136,090	756	$454,098

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$97,688	18	$27,107	23	$124,795
BLDG. MTL.	10	$15,219	17	$14,392	27	$29,611
GEN. MDSE.	6	$28,527	9	$6,327	15	$34,854
FOOD	6	$23,425	12	$7,605	18	$31,030
MOTOR VEH.	21	$14,942	28	$23,220	49	$38,162
APPAREL	12	$21,029	6	$871	18	$21,900
HOME FURN.	13	$10,118	15	$5,200	28	$15,318
EAT DRINK	24	$27,436	30	$16,371	54	$43,807
SPECIALTY	51	$21,902	64	$23,329	115	$45,231
SERVICES	79	$32,228	135	$26,683	214	$58,911
WHOLESALE	35	$52,010	55	$65,263	90	$117,273
MISC.	37	$9,091	69	$10,468	106	$19,559
* TOTAL *	299	$353,615	458	$226,836	757	$580,451

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$35,955
BLDG. MTL.	16	$9,376
GEN. MDSE.		
FOOD	11	$9,303
MOTOR VEH.	27	$19,749
APPAREL	6	$3,104
HOME FURN.	5	$3,278
EAT DRINK	18	$7,975
SPECIALTY	55	$11,412
SERVICES	101	$12,677
WHOLESALE	50	$19,527
MISC.	35	$8,738
* TOTAL *	341	$141,094

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$323,325	32	$45,348	38	$368,673
BLDG. MTL.	20	$57,221	24	$21,837	44	$79,058
GEN. MDSE.	12	$196,993	6	$3,556	18	$200,549
FOOD	20	$63,774	24	$7,341	44	$71,115
MOTOR VEH.	52	$60,465	26	$25,132	78	$85,597
APPAREL	46	$58,973	6	$2,522	52	$61,495
HOME FURN.	43	$56,619	16	$3,970	59	$60,589
EAT DRINK	96	$136,514	34	$28,178	130	$164,692
SPECIALTY	139	$94,483	46	$5,996	185	$100,479
SERVICES	269	$122,054	124	$17,473	393	$139,527
WHOLESALE	75	$127,037	56	$92,358	131	$219,395
MISC.	91	$58,910	73	$22,636	164	$81,546
* TOTAL *	869	$1,356,368	467	$276,347	1,336	$1,632,715

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$30,568	10	$30,568
BLDG. MTL.	6	$6,482	15	$12,092	21	$18,574
GEN. MDSE.			5	$10,337	5	$10,337
FOOD	6	$9,129	9	$7,563	15	$16,692
MOTOR VEH.	15	$15,382	27	$14,539	42	$29,921
APPAREL			6	$2,668	6	$2,668
HOME FURN.	7	$4,723	10	$5,491	17	$10,214
EAT DRINK	10	$6,650	22	$9,527	32	$16,177
SPECIALTY	25	$4,648	48	$17,620	73	$22,268
SERVICES	42	$9,863	99	$36,317	141	$46,180
WHOLESALE	12	$9,308	41	$64,628	53	$73,936
MISC.	19	$40,731	42	$12,521	61	$53,252
* TOTAL *	142	$106,916	334	$223,871	476	$330,787

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$25,767	20	$25,767
BLDG. MTL.	12	$19,181	13	$6,952	25	$26,133
GEN. MDSE.	6	$26,119			6	$26,119
FOOD	9	$18,742	15	$6,824	24	$25,566
MOTOR VEH.	27	$27,180	27	$15,742	54	$42,922
APPAREL	16	$19,134			16	$19,134
HOME FURN.	12	$7,176	8	$5,871	20	$13,047
EAT DRINK	29	$26,829	28	$12,244	57	$39,073
SPECIALTY	51	$55,634	44	$3,864	95	$59,498
SERVICES	72	$26,016	102	$15,549	174	$41,565
WHOLESALE	21	$36,427	40	$57,580	61	$94,007
MISC.	29	$88,012	55	$14,542	84	$102,554
* TOTAL *	284	$350,450	352	$164,935	636	$515,385

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$773,537	27	$107,248	41	$880,785
BLDG. MTL.	54	$143,175	22	$11,071	76	$154,246
GEN. MDSE.	21	$372,900	7	$4,024	28	$376,924
FOOD	67	$196,410	21	$7,225	88	$203,635
MOTOR VEH.	130	$182,711	48	$32,442	178	$215,153
APPAREL	99	$186,225			99	$186,225
HOME FURN.	84	$104,844	8	$2,930	92	$107,774
EAT DRINK	191	$253,840	46	$21,799	237	$275,639
SPECIALTY	339	$262,877	64	$18,327	403	$281,204
SERVICES	547	$352,042	150	$23,430	697	$375,472
WHOLESALE	204	$340,433	58	$39,291	262	$379,724
MISC.	168	$200,452	101	$18,143	269	$218,595
* TOTAL *	1,918	$3,369,446	552	$285,930	2,470	$3,655,376

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$46,398
BLDG. MTL.	14	$5,484
GEN. MDSE.	6	$2,709
FOOD	10	$8,397
MOTOR VEH.	18	$11,195
APPAREL		
HOME FURN.	9	$5,017
EAT DRINK	19	$9,195
SPECIALTY	42	$10,000
SERVICES	76	$13,078
WHOLESALE	41	$25,416
MISC.	38	$5,250
* TOTAL *	287	$142,139

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					15	$40,661
BLDG. MTL.	9	$8,386	5	$4,286	11	$17,085
GEN. MDSE.					6	$5,788
FOOD					6	$9,644
MOTOR VEH.	14	$7,568	13	$13,149	23	$17,093
APPAREL			6	$4,315		
HOME FURN.	6	$3,360	6	$3,010	10	$4,570
EAT DRINK	14	$9,729	12	$8,361	22	$13,086
SPECIALTY	21	$8,178	16	$5,422	40	$14,319
SERVICES	46	$37,057	46	$62,309	99	$15,366
WHOLESALE	16	$27,407	10	$10,506	39	$50,129
MISC.	29	$42,453	25	$27,467	39	$23,914
* TOTAL *	155	$144,138	139	$138,825	310	$211,655

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING MARCH, 1982

WRIGHT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$40,661
BLDG. MTL.	25	$29,757
GEN. MDSE.	6	$5,788
FOOD	6	$9,644
MOTOR VEH.	50	$37,810
APPAREL	6	$4,315
HOME FURN.	22	$10,940
EAT DRINK	48	$31,176
SPECIALTY	77	$27,919
SERVICES	191	$114,732
WHOLESALE	65	$88,042
MISC.	93	$93,834
* TOTAL *	604	$494,618
LATE FILERS	9,180	$2,443,889
* GRAND TOTAL *	92,853	$91,359,466

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	53	$3,851,334	$115,543	.13%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	537	$109,263,750	$3,277,902	3.59%
ELECTRIC AND GAS UTILITIES	556	$526,888,341	$15,806,498	17.30%
WATER AND SANITATION UTILITIES	651	$27,056,603	$811,642	.89%
TRANSPORTATION COMPANIES	392	$8,739,033	$262,162	.29%
* GROUP TOTALS *	2,136	$671,947,727	$20,158,204	22.06%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,166	$68,499,581	$2,054,891	2.25%
PAINT AND GLASS STORES	261	$7,715,831	$231,442	.25%
HARDWARE STORES	893	$39,200,041	$1,175,814	1.29%
GARDEN SUPPLY STORES	489	$8,749,802	$262,484	.29%
MOBILE HOME DEALERS	61	$266,348	$7,992	.01%
* GROUP TOTALS *	2,870	$124,431,603	$3,732,623	4.09%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	319	$158,293,466	$4,748,781	5.20%
VARIETY STORES	397	$66,912,512	$2,007,320	2.20%
MISCELLANEOUS GENERAL MERCHANDISE STORES	638	$32,524,852	$975,656	1.07%
* GROUP TOTALS *	1,354	$257,730,850	$7,731,757	8.46%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,706	$151,555,998	$4,546,664	4.98%
MEAT AND FISH MARKETS	51	$105,367	$3,161	.00%
FRUIT AND VEGETABLE MARKETS	21	$129,631	$3,889	.00%
CONFECTIONERY STORES	98	$954,141	$28,630	.03%
DAIRY PRODUCT STORES	88	$1,018,295	$30,545	.03%
BAKERIES	137	$1,171,512	$35,145	.04%
MISCELLANEOUS FOOD STORES	223	$1,398,463	$41,941	.05%
* GROUP TOTALS *	2,324	$156,333,407	$4,689,975	5.13%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	966	$48,696,308	$1,460,889	1.60%
AUTOMOTIVE PARTS	1,224	$48,771,976	$1,463,131	1.60%
GAS STATIONS	3,329	$93,017,590	$2,790,336	3.05%
RECREATIONAL VEHICLES	632	$10,537,459	$316,082	.35%
* GROUP TOTALS *	6,151	$201,023,333	$6,030,438	6.60%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	271	$14,505,616	$435,060	.48%
WOMEN'S APPAREL STORES	830	$32,271,681	$968,076	1.06%
FAMILY AND CHILDREN'S APPAREL STORES	421	$16,401,713	$491,850	.54%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	513	$20,313,498	$609,336	.67%
OTHER APPAREL STORES	368	$7,417,914	$222,496	.24%
* GROUP TOTALS *	2,403	$90,910,422	$2,726,818	2.98%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	776	$40,725,603	$1,221,594	1.34%
HOME FURNISHING STORES	642	$12,261,226	$367,763	.40%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,613	$44,314,243	$1,329,034	1.45%
* GROUP TOTALS *	3,031	$97,301,072	$2,918,391	3.19%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	4,311	$196,269,259	$5,891,303	6.45%
DRINKING PLACES	2,363	$49,943,684	$1,496,883	1.64%
* GROUP TOTALS *	6,674	$246,212,943	$7,388,186	8.09%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	721	$39,168,732	$1,174,619	1.29%
LIQUOR STORES	219	$18,916,162	$567,486	.62%
USED MERCHANDISE STORES	1,721	$8,144,229	$244,328	.27%
SPORTING GOODS STORES	1,486	$13,509,889	$405,260	.44%
BOOKS AND STATIONERY STORES	508	$13,296,572	$398,878	.44%
JEWELRY STORES	645	$17,161,987	$514,728	.56%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,560	$4,531,938	$135,945	.15%
GIFT AND NOVELTY SHOPS	735	$8,795,624	$263,794	.29%
MAIL ORDER STORES	238	$6,735,397	$202,059	.22%
VENDING MACHINES	287	$11,883,853	$356,447	.39%
DIRECT SELLING	1,769	$11,067,612	$332,051	.36%
FUEL AND ICE DEALERS	434	$34,318,061	$1,029,510	1.13%
FLORISTS	635	$8,685,090	$260,521	.29%
OTHER SPECIALTY SHOPS	3,300	$36,407,920	$1,091,734	1.19%
* GROUP TOTALS *	14,258	$232,623,086	$6,977,560	7.64%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	889	$11,401,797	$342,045	.37%
HOTELS AND OTHER LODGING PLACES	786	$39,062,971	$1,171,534	1.28%
LAUNDRY AND CLEANING	1,033	$15,906,753	$476,666	.52%
PHOTOGRAPHIC STUDIOS	639	$4,714,556	$141,389	.15%
BEAUTY SHOPS	4,317	$19,092,036	$572,636	.63%
BARBER SHOPS	1,133	$4,665,864	$139,906	.15%
SHOE REPAIR SHOPS	188	$872,334	$26,171	.03%
FUNERAL HOMES	458	$9,760,806	$292,795	.32%
OTHER PERSONAL SERVICES	458	$2,404,132	$72,119	.08%
BUILDING MAINTENANCE	152	$1,460,112	$43,805	.05%
EMPLOYMENT AGENCIES	66	$1,515,215	$45,459	.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,371	$37,086,656	$1,112,615	1.22%
AUTOMOBILE RENTAL AND STORAGE	121	$3,314,934	$99,436	.11%
AUTOMOBILE REPAIR AND SERVICES	3,973	$52,997,228	$1,589,695	1.74%
ELECTRICAL REPAIR	1,061	$11,511,966	$345,299	.38%
WATCH, JEWELRY REPAIR	61	$182,324	$5,473	.01%
FURNITURE REPAIR	893	$2,066,110	$61,959	.07%
MISCELLANEOUS REPAIR	2,966	$31,140,474	$934,184	1.02%
MOTION PICTURE THEATRES	238	$6,524,776	$195,744	.21%
AMUSEMENT PARKS AND SERVICES	1,883	$40,324,816	$1,209,139	1.32%
EDUCATION INSTITUTIONS	319	$5,594,937	$167,840	.18%
OTHER SERVICES	1,002	$24,021,977	$720,640	.79%
* GROUP TOTALS *	24,007	$325,622,794	$9,766,549	10.69%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	336	$11,662,574	$355,874	.39%
FURNITURE AND HOME FURNISHINGS	33	$1,043,828	$31,313	.03%
CONSTRUCTION MATERIALS	1,788	$57,008,725	$1,709,761	1.87%
FARM AND CONSTRUCTION MACHINERY	2,944	$221,942,334	$6,657,980	7.29%
MISCELLANEOUS DURABLE GOODS	350	$11,491,860	$344,769	.38%
APPAREL, PIECE GOODS	44	$1,829,192	$54,875	.06%

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	280	$10,639,063	$319,157	.35%
MISCELLANEOUS NONDURABLE GOODS	2,926	$88,419,591	$2,652,456	2.90%
* GROUP TOTALS *	8,701	$404,237,187	$12,126,185	13.27%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	561	$3,788,537	$113,651	.12%
MINING	101	$2,993,092	$89,791	.10%
GENERAL CONTRACTORS	1,138	$10,700,020	$320,992	.35%
PLUMBING AND HEATING CONTRACTORS	1,515	$25,908,197	$777,201	.85%
PAINTING CONTRACTORS	718	$2,754,053	$82,625	.09%
ELECTRICAL CONTRACTORS	1,189	$19,452,237	$583,560	.64%
CARPENTRY CONTRACTORS	826	$4,429,443	$132,884	.15%
OTHER SPECIAL TRADE CONTRACTORS	1,043	$9,826,843	$294,802	.32%
FOOD MANUFACTURERS	106	$2,552,457	$76,573	.08%
APPAREL AND TEXTILE MANUFACTURERS	38	$987,666	$29,629	.03%
FURNITURE, WOOD AND PAPER MANUFACTURERS	164	$4,484,920	$134,526	.15%
PUBLISHERS OF BOOKS AND NEWSPAPERS	249	$2,801,022	$83,993	.09%
COMMERCIAL PRINTERS	560	$19,642,191	$589,212	.64%
NONMETALLIC PRODUCT MANUFACTURERS	210	$5,202,984	$156,089	.17%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	626	$30,935,074	$928,047	1.02%
MISCELLANEOUS MANUFACTURERS	160	$2,844,233	$85,270	.09%
TEMPORARY RETAILERS	507	$2,466,261	$74,503	.08%
* GROUP TOTALS *	9,711	$151,769,230	$4,553,348	4.98%
* LATE FILERS *	9,180	$82,489,686	$2,443,889	2.68%
** GRAND TOTAL **	92,853	$3,046,484,674	$91,359,466	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX REPORT ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING MARCH 31, 1982

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	411	$ 42,580.35	Johnson	2,555	$ 277,150.69
Adams	256	21,624.75	Jones	782	80,027.87
Allamakee	574	57,497.18	Keokuk	534	52,019.24
Appanoose	678	46,300.02	Kossuth	857	85,524.56
Audubon	363	36,957.72	Lee	1,850	153,751.74
Benton	904	79,677.43	Linn	6,538	580,836.83
Black Hawk	5,560	458,045.74	Louisa	591	47,628.01
Boone	1,044	87,358.47	Lucas	433	32,934.32
Bremer	957	84,291.87	Lyon	554	62,379.66
Buchanan	920	79,508.18	Madison	531	43,211.31
Buena Vista	845	81,847.85	Mahaska	937	86,512.12
Butler	679	62,907.73	Marion	1,216	116,433.25
Calhoun	471	42,846.72	Marshall	1,634	141,703.35
Carroll	861	91,417.97	Mills	599	60,964.72
Cass	732	79,697.35	Mitchell	466	40,135.60
Cedar	771	87,715.03	Monona	510	46,873.66
Cerro Gordo	1,856	168,379.71	Monroe	381	33,086.52
Cherokee	709	66,088.37	Montgomery	602	57,566.96
Chickasaw	595	50,124.08	Muscatine	1,968	170,508.27
Clarke	379	25,924.23	O'Brien	679	66,974.17
Clay	853	78,385.62	Osceola	312	29,349.85
Clayton	785	70,324.96	Page	776	62,842.68
Clinton	2,230	192,681.04	Palo Alto	490	58,485.25
Crawford	826	70,371.36	Plymouth	928	91,643.35
Dallas	1,273	112,965.79	Pocahontas	446	55,840.90
Davis	364	28,792.15	Polk	13,896	1,337,986.67
Decatur	446	36,158.66	Pottawattamie	3,665	302,902.85
Delaware	727	72,368.27	Poweshiek	821	82,642.90
Des Moines	1,930	155,449.62	Ringgold	301	26,437.00
Dickinson	627	55,908.62	Sac	556	55,402.62
Dubuque	3,143	300,866.93	Scott	6,402	633,340.17
Emmet	471	47,139.29	Shelby	591	62,982.93
Fayette	984	90,069.43	Sioux	1,172	123,117.99
Floyd	724	59,538.77	Story	2,160	216,048.55
Franklin	530	63,237.27	Tama	795	69,868.73
Fremont	458	46,736.02	Taylor	345	27,700.60
Greene	576	48,237.62	Union	560	50,664.51
Grundy	548	52,536.84	Van Buren	332	23,106.83
Guthrie	502	46,599.18	Wapello	1,911	135,370.43
Hamilton	745	68,766.40	Warren	1,622	135,458.75
Hancock	527	54,436.00	Washington	913	91,802.54
Hardin	860	80,467.18	Wayne	305	27,243.97
Harrison	670	57,921.61	Webster	1,727	155,429.50
Henry	813	70,295.74	Winnebago	537	59,840.14
Howard	397	37,232.69	Winneshiek	844	74,939.19
Humboldt	534	48,045.23	Woodbury	4,099	387,903.22
Ida	326	34,493.70	Worth	332	33,102.68
Iowa	560	57,872.29	Wright	639	65,947.52
Jackson	922	68,644.54	Motor Vehicle	8	3,823.79
Jasper	1,705	136,558.36			
Jefferson	635	57,861.51	GRAND TOTAL	117,958	$10,869,202.40

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	23	$1,286,330	$38,590	.38%
ELECTRIC AND GAS UTILITIES	22	$20,279,139	$608,375	5.98%
WATER AND SANITATION UTILITIES	3	$5,804	$174	.00%
TRANSPORTATION COMPANIES	53	$6,902,694	$207,084	2.04%
* GROUP TOTALS *	101	$28,473,967	$854,223	8.40%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	117	$3,066,007	$91,979	.90%
PAINT AND GLASS STORES	11	$86,930	$2,609	.03%
HARDWARE STORES	22	$793,168	$23,795	.23%
GARDEN SUPPLY STORES	14	$196,410	$5,953	.06%
MOBILE HOME DEALERS	3	$0	$0	.00%
* GROUP TOTALS *	167	$4,144,515	$124,336	1.22%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	6	$9,346,681	$280,400	2.76%
VARIETY STORES	5	$610,235	$18,308	.18%
MISCELLANEOUS GENERAL MERCHANDISE STORES	7	$114,553	$3,437	.03%
* GROUP TOTALS *	18	$10,071,469	$302,145	2.97%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	8	$102,038	$3,061	.03%
MEAT AND FISH MARKETS	3	$0	$0	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	1	$0	$0	.00%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	7	$1,550	$47	.00%
* GROUP TOTALS *	19	$103,588	$3,108	.03%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	11	$225,800	$6,773	.07%
AUTOMOTIVE PARTS	62	$2,117,971	$63,539	.62%
GAS STATIONS	36	$1,420,913	$42,623	.42%
RECREATIONAL VEHICLES	14	$231,313	$6,939	.07%
* GROUP TOTALS *	123	$3,995,997	$119,874	1.18%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	5	$10,489	$315	.00%
WOMEN'S APPAREL STORES	11	$63,252	$1,897	.02%
FAMILY AND CHILDREN'S APPAREL STORES	4	$147,556	$4,426	.04%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	14	$561,794	$16,853	.17%
OTHER APPAREL STORES	15	$20,058	$603	.01%
* GROUP TOTALS *	49	$803,149	$24,094	.24%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	69	$852,382	$25,572	.25%
HOME FURNISHING STORES	46	$3,356,170	$100,684	.99%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	102	$3,245,460	$97,363	.96%
* GROUP TOTALS *	217	$7,454,012	$223,619	2.20%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	18	$247,076	$7,414	.07%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	18	$247,076	$7,414	.07%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	3	$59,774	$1,793	.02%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	14	$297,425	$8,923	.09%
SPORTING GOODS STORES	7	$67,660	$2,029	.02%
BOOKS AND STATIONERY STORES	26	$531,629	$15,950	.16%
JEWELRY STORES	14	$315,229	$9,457	.09%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	9	$215,705	$6,473	.06%
GIFT AND NOVELTY SHOPS	13	$556,934	$16,707	.16%
MAIL ORDER STORES	26	$4,384,003	$131,521	1.29%
VENDING MACHINES	31	$1,600,245	$48,008	.47%
DIRECT SELLING	129	$5,156,694	$154,700	1.52%
FUEL AND ICE DEALERS	33	$835,457	$25,064	.25%
FLORISTS	2	$0	$0	.00%
OTHER SPECIALTY SHOPS	158	$11,747,105	$352,416	3.46%
* GROUP TOTALS *	465	$25,767,860	$773,041	7.60%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	63	$1,231,318	$36,939	.36%
HOTELS AND OTHER LODGING PLACES	4	$68,058	$2,042	.02%
LAUNDRY AND CLEANING	36	$903,893	$27,116	.27%
PHOTOGRAPHIC STUDIOS	18	$346,413	$10,393	.10%
BEAUTY SHOPS	2	$14,391	$432	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	0	$0	$0	.00%
OTHER PERSONAL SERVICES	17	$609,418	$18,282	.18%
BUILDING MAINTENANCE	23	$1,306,008	$39,181	.39%
EMPLOYMENT AGENCIES	2	$652	$20	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	570	$22,784,824	$683,542	6.72%
AUTOMOBILE RENTAL AND STORAGE	23	$437,463	$13,123	.13%
AUTOMOBILE REPAIR AND SERVICES	16	$1,381,735	$41,453	.41%
ELECTRICAL REPAIR	39	$611,852	$18,355	.18%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	0	$0	$0	.00%
MISCELLANEOUS REPAIR	76	$1,271,631	$38,146	.37%
MOTION PICTURE THEATRES	10	$209,222	$6,279	.06%
AMUSEMENT PARKS AND SERVICES	15	$186,337	$5,560	.05%
EDUCATION INSTITUTIONS	4	$23,737	$712	.01%
OTHER SERVICES	37	$1,460,422	$43,813	.43%
* GROUP TOTALS *	956	$32,847,374	$985,408	9.69%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	50	$932,866	$27,985	.28%
FURNITURE AND HOME FURNISHINGS	28	$395,746	$11,872	.12%
CONSTRUCTION MATERIALS	478	$12,671,785	$380,157	3.74%
FARM AND CONSTRUCTION MACHINERY	1,139	$50,410,182	$1,512,294	14.86%
MISCELLANEOUS DURABLE GOODS	95	$2,863,422	$85,905	.84%
APPAREL, PIECE GOODS	19	$666,031	$20,578	.20%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	57	$1,222,719	$36,682	.36%
MISCELLANEOUS NONDURABLE GOODS	363	$12,884,865	$386,539	3.80%
* GROUP TOTALS *	2,229	$82,067,636	$2,462,012	24.20%
		MISCELLANEOUS GROUP		
AGRICULTURE PRODUCTION AND SERVICES	25	$107,960	$3,239	.03%
MINING	10	$493,070	$14,793	.15%
GENERAL CONTRACTORS	228	$5,683,599	$170,504	1.68%
PLUMBING AND HEATING CONTRACTORS	68	$1,916,432	$57,493	.57%
PAINTING CONTRACTORS	14	$28,907	$867	.01%
ELECTRICAL CONTRACTORS	55	$1,371,698	$41,150	.40%
CARPENTRY CONTRACTORS	22	$120,749	$3,622	.04%
OTHER SPECIAL TRADE CONTRACTORS	226	$4,899,669	$146,988	1.44%
FOOD MANUFACTURERS	66	$3,724,971	$111,749	1.10%
APPAREL AND TEXTILE MANUFACTURERS	43	$863,367	$25,902	.25%
FURNITURE, WOOD AND PAPER MANUFACTURERS	163	$4,780,236	$143,411	1.41%
PUBLISHERS OF BOOKS AND NEWSPAPERS	27	$2,026,866	$60,810	.60%
COMMERCIAL PRINTERS	64	$6,021,140	$180,636	1.78%
NONMETALLIC PRODUCT MANUFACTURERS	327	$13,714,908	$411,445	4.04%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	935	$74,706,137	$2,241,239	22.03%
MISCELLANEOUS MANUFACTURERS	179	$16,538,373	$496,150	4.88%
TEMPORARY RETAILERS	29	$1,857,079	$55,714	.55%
* GROUP TOTALS *	2,481	$138,857,181	$4,165,712	40.95%
* LATE FILERS *	319	$4,353,145	$128,557	1.26%
** GRAND TOTAL **	7,162	$339,186,969	$10,173,543	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING MARCH, 1982

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	668	$307,914
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	1,007	$2,070,098
UTILITIES, COMMUNICATION, AND TRANSPORTATION	493	$361,637
VENDORS (WHOLESALE AND RETAIL)	907	$284,778
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	1,007	$259,628
SERVICES (OTHER THAN PROFESSIONAL)	506	$69,847
MISCELLANEOUS	129	$43,813
** GRAND TOTAL **	4,717	$3,417,715

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING MARCH, 1982

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	20	$2,192	JONES	26	$5,328
ADAMS	6	$558	KEOKUK	13	$531
ALLAMAKEE	31	$780	KOSSUTH	30	$3,223
APPANOOSE	22	$18,303	LEE	79	$123,445
AUDUBON	10	$614	LINN	264	$252,514
BENTON	25	$18,326	LOUISA	20	$127,200
BLACK HAWK	206	$432,416	LUCAS	11	$6,710
BOONE	33	$5,177	LYON	31	$3,213
BREMER	37	$7,659	MADISON	10	$319
BUCHANAN	23	$12,304	MAHASKA	34	$5,002
BUENA VISTA	36	$5,706	MARION	36	$28,950
BUTLER	27	$340	MARSHALL	72	$65,736
CALHOUN	14	$1,210	MILLS	12	$3,008
CARROLL	50	$12,561	MITCHELL	30	$6,917
CASS	36	$11,433	MONONA	22	$1,466
CEDAR	26	$973	MONROE	16	$4,452
CERRO GORDO	114	$44,051	MONTGOMERY	31	$29,496
CHEROKEE	18	$3,122	MUSCATINE	64	$82,628
CHICKASAW	24	$14,463	OBRIEN	41	$2,967
CLARKE	9	$493	OSCEOLA	19	$2,842
CLAY	44	$12,333	PAGE	41	$6,250
CLAYTON	31	$5,066	PALO ALTO	22	$3,713
CLINTON	78	$216,462	PLYMOUTH	33	$14,074
CRAWFORD	32	$18,127	POCAHONTAS	24	$4,612
DALLAS	33	$10,022	POLK	583	$620,385
DAVIS	15	$1,798	POTTAWATTAMIE	108	$25,207
DECATUR	6	$1,014	POWESHIEK	37	$14,919
DELAWARE	24	$4,938	RINGGOLD	6	$41
DES MOINES	90	$77,670	SAC	35	$6,974
DICKINSON	26	$5,116	SCOTT	233	$204,059
DUBUQUE	173	$225,102	SHELBY	38	$2,875
EMMET	30	$6,772	SIOUX	61	$27,281
FAYETTE	34	$5,607	STORY	91	$45,596
FLOYD	31	$16,304	TAMA	23	$3,691
FRANKLIN	25	$4,720	TAYLOR	9	$81
FREMONT	19	$994	UNION	12	$8,330
GREENE	22	$3,369	VAN BUREN	7	$528
GRUNDY	28	$1,708	WAPELLO	68	$33,434
GUTHRIE	17	$1,438	WARREN	27	$4,587
HAMILTON	41	$18,776	WASHINGTON	39	$2,282
HANCOCK	20	$3,402	WAYNE	12	$483
HARDIN	65	$7,421	WEBSTER	77	$29,956
HARRISON	20	$2,051	WINNEBAGO	30	$11,644
HENRY	32	$5,139	WINNESHIEK	31	$13,398
HOWARD	19	$1,115	WOODBURY	170	$145,792
HUMBOLDT	22	$5,243	WORTH	10	$246
IDA	17	$2,272	WRIGHT	30	$9,180
IOWA	19	$21,144			
JACKSON	27	$2,251	OUT OF STATE	1	$37
JASPER	50	$54,595			
JEFFERSON	22	$8,655			
JOHNSON	97	$76,808	GRAND TOTAL	4,717	$3,417,715

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IOWA

Retail Sales and Use Tax Report

Fiscal 1982
April 1, 1981 - March 31, 1982

Compiled by
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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group and size of gross receipts. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

REVIEW OF IOWA'S RETAIL SALES TAX

A three percent tax is imposed on the gross taxable receipts received from the retail sales and the receipts of certain services performed in Iowa. The tax has been in effect for 48 years and over this period of time has evolved in both its rate and base. The tax is described below especially in the context of the events that have lead to the formation of the current rate and base.

The analysis of the 1982 sales tax data continues on pages iv to vii with a comparison of current and recent year's data. The first section is a comparison of the present year to the previous year with data breakdowns by population group, business group, and amount of gross receipts.

Development of the Iowa Sales Tax

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water and communication services; and, the sale of admissions to places of amusement or athletic events.

Since 1934 the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers effective January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973.

Included in the major exemptions which have been provided for are: the exemption in 1971 of the sales of used motor vehicles subject to registration which are taxed under the use tax, the exemption of food, prescription drugs and medical devices effective July 1, 1974, the sales of medically prescribed oxygen in 1975 as an extension of the food and drug exemption and sales by cities and counties except utility services in 1979. Further information on allowable deductions is provided in the glossary on page ii.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955 and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

THE YEAR IN REVIEW
Retail Sales Tax

Total taxes due on returns filed for the year ending March 31, 1982 amounted to $402.0 million which is a 2.36 percent increase from the $392.8 million collected in 1981. The number of quarterly returns filed decreased from 376,338 in 1981 to 375,006 in 1982 which is a -0.35 percentage decrease. This data reveals an increase in the average amount of gross receipts reported per return.

Review of Quarterly Returns in 1982

Reflecting the volume of Christmas retail sales activity, 27.43 percent of fiscal 1982 sales collected during the December quarter, to make this quarter the largest in terms of tax due. Figures A & B on page vi present in detail the quarterly tax liabilities during fiscal 1982 and for each of the past three fiscal years.

Review of Business Class Activity in 1982

On page vii a breakdown of collections by business class for the years 1981 and 1982 is shown. Compared to fiscal 1981, the Utilities, Apparel, and Services groups showed the highest increase in sales tax due with 13.50, 7.15 and 6.00 percent increases respectively. Decreases in tax collected fell heaviest in the Motor Vehicle, Building Material and Miscellaneous groups with declines for 1982 of -9.00, -6.93, and -6.71 percent respectively.

An examination of the number of returns filed shows the Apparel, General Merchandise, and Eating and Drinking groups ranked first, second, and third in percent of increase for fiscal 1981 with 3.49, 3.47, and 2.52 percent respectively. There were eight business groups in which the number of returns was smaller than the previous year. The Miscellaneous group had the greatest decrease, -6.45 percent, followed by the Motor Vehicle group with a -4.57 decline and the Home Furnishing Group with a -2.40 decline.

For a more detailed breakdown of the business classification making up each of the twelve major business groups see "Retail Sales By Business Classification" starting on page 101.

Review of Population Group in 1982

On page viii of this report a table summarizing "Computed Tax By Population Group for Fiscal 1982" is presented. In fiscal 1982 the largest percentage of sales tax collection continued to originate in cities with over 50,000 population. According to the 1970 Census, these cities contained only 24.40 percent of the states total population but had sales tax collections of $146,652,383 or 36.48 percent of total collections. At the other end of the spectrum "rural areas and others" made up 26.90 percent of the states population, but had sales tax collections of only $23,348,566 or 5.80 percent of total collections.

Size of Gross Receipts in 1982

Examination of the table "Gross Sales and Computed Tax By Size of Gross Sales for Fiscal 1982" on page ix provides a profile of tax liability according to the gross sales of Iowa firms. Businesses which had $1 million in quarterly gross sales collected 41.10 percent of total sales tax in 1982 while comprising only 1.3 percent of total businesses filing returns. In contrast those firms with gross sales of under $10,000 represented 57.44 percent of total business but their tax collections represented only 2.76 percent of total collection.

Sales Tax Due by County in 1982

To facilitate the comparison of an individual county sales tax collections to surrounding counties or trade areas, a map of Iowa's ninety-nine counties is shown on page xi of this report. The amount of sales tax and its percentage compared to the state's totals are shown for each county. For example, in Polk County in 1982, $63,067,614 in sales tax was due. This represented 15.69 percent of the total sales tax due in Iowa.

FIGURE A
RETAIL SALES TAX DUE
FOR FISCAL YEARS ENDING MARCH 31

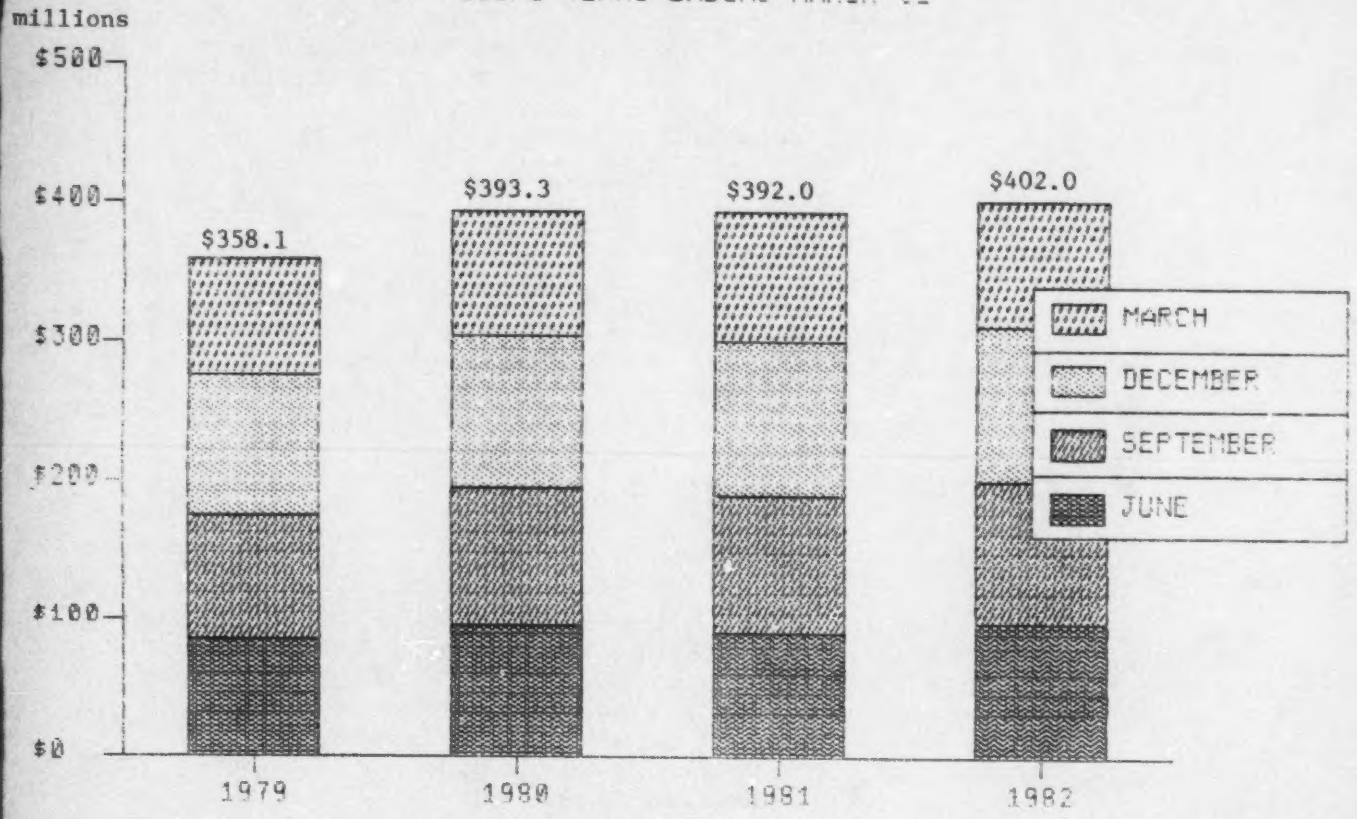
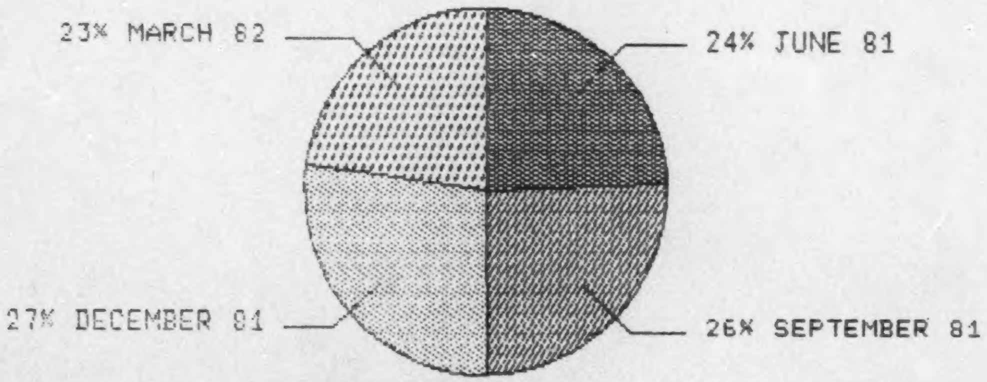


FIGURE B
RETAIL SALES COLLECTION BY QUARTER



QUARTER	TOTAL COLLECTION
June 1981	$ 97,409,019
September 1981	102,975,185
December 1981	110,276,070
March 1982	91,359,466
	$402,019,740

THE YEAR IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
FISCAL YEAR ENDING MARCH 31, 1982

Number of Returns
Comparison of 1981 and 1982

Business Group	No. Ret. Fiscal 1981	No. Ret. Fiscal 1982	% Change No. Bus.
Nonresidents	209	172	-17.70%
Utilities	8,937	8,743	-2.17
Building Materials	11,851	11,768	-0.70
General Merchandise	5,240	5,422	3.47
Food Dealers	9,327	9,310	-0.18
Motor Vehicle	26,496	25,286	-4.57
Apparel	9,358	9,685	3.49
Home Furnishings	12,772	12,466	-2.40
Eating and Drinking	26,123	26,781	2.52
Specialty Retail	58,871	59,631	1.29
Services	98,822	97,953	-0.88
Wholesale Goods	35,532	35,467	-0.18
Miscellaneous	44,956	42,056	-6.45
Late Filers	27,844	30,266	8.70
TOTALS	376,338	375,006	-0.35%

Tax Collected
Comparison of 1981 and 1982

Business Group	Tax Fiscal 1981	Tax Fiscal 1982	% Change Tax
Nonresidents	$ 884,938	$ 1,414,816	59.88
Utilities	53,554,825	60,783,980	13.50
Building Materials	25,613,310	23,838,437	-6.93
General Merchandise	41,357,339	43,385,796	4.90
Food Dealers	18,993,357	19,969,231	5.14
Motor Vehicle	27,076,923	24,640,002	-9.00
Apparel	12,259,978	13,136,445	7.15
Home Furnishings	14,253,915	13,955,970	-2.09
Eating and Drinking	31,704,483	33,316,955	5.09
Specialty Retail	31,317,775	31,979,266	2.11
Services	39,784,139	42,171,603	6.00
Wholesale Goods	62,494,003	61,392,849	-1.76
Miscellaneous	26,632,690	24,846,138	-6.71
Late Filers	6,834,194	7,188,252	5.18
TOTALS	$392,761,869	$402,019,740	2.36%

COMPUTED TAX
BY POPULATION GROUP
FISCAL YEAR 1982

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$146,652,383	36.48%
25,000 TO 50,000	$51,792,142	12.88%
10,000 TO 25,000	$30,855,560	7.68%
5,000 TO 10,000	$50,598,158	12.59%
2,500 TO 5,000	$34,119,918	8.49%
1,000 TO 2,500	$34,547,050	8.59%
500 TO 1,000	$19,111,056	4.75%
TOWNS UNDER 500	$10,994,907	2.73%
NON-PERMIT	$651,848	.16%
RURAL	$21,281,902	5.29%
OTHERS	$1,414,816	.35%
TOTALS	$402,019,740	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
FISCAL YEAR 1982

SIZE OF QTRLY GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	85,174	24.35%	$8,271,365	.03%	$410,149	.10%
500 - 999	20,213	5.78%	$14,764,440	.05%	$429,405	.11%
1,000 - 1,999	26,006	7.43%	$37,801,109	.12%	$1,067,224	.27%
2,000 - 2,999	16,786	4.80%	$41,437,612	.13%	$1,143,204	.28%
3,000 - 3,999	12,221	3.49%	$42,418,296	.14%	$1,139,513	.28%
4,000 - 4,999	9,557	2.73%	$42,772,970	.14%	$1,130,191	.28%
5,000 - 9,999	30,999	8.86%	$225,360,124	.72%	$5,798,445	1.44%
10,000 - 24,999	47,813	13.67%	$789,131,222	2.52%	$19,450,656	4.84%
25,000 - 49,999	33,550	9.59%	$1,195,530,568	3.82%	$27,081,774	6.74%
50,000 - 99,999	25,898	7.40%	$1,827,778,808	5.83%	$36,137,987	8.99%
100,000 - 249,999	22,065	6.31%	$3,470,698,334	11.08%	$56,666,243	14.10%
250,000 - 499,999	9,432	2.70%	$3,303,673,767	10.54%	$44,564,249	11.09%
500,000 - 999,999	5,472	1.56%	$3,786,610,106	12.09%	$41,746,154	10.38%
1,000,000 & OVER	4,593	1.31%	$16,546,368,205	52.81%	$165,234,538	41.10%
TOTALS	349,779	100.00%*	$31,332,636,926	100.00%*	$402,019,740	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

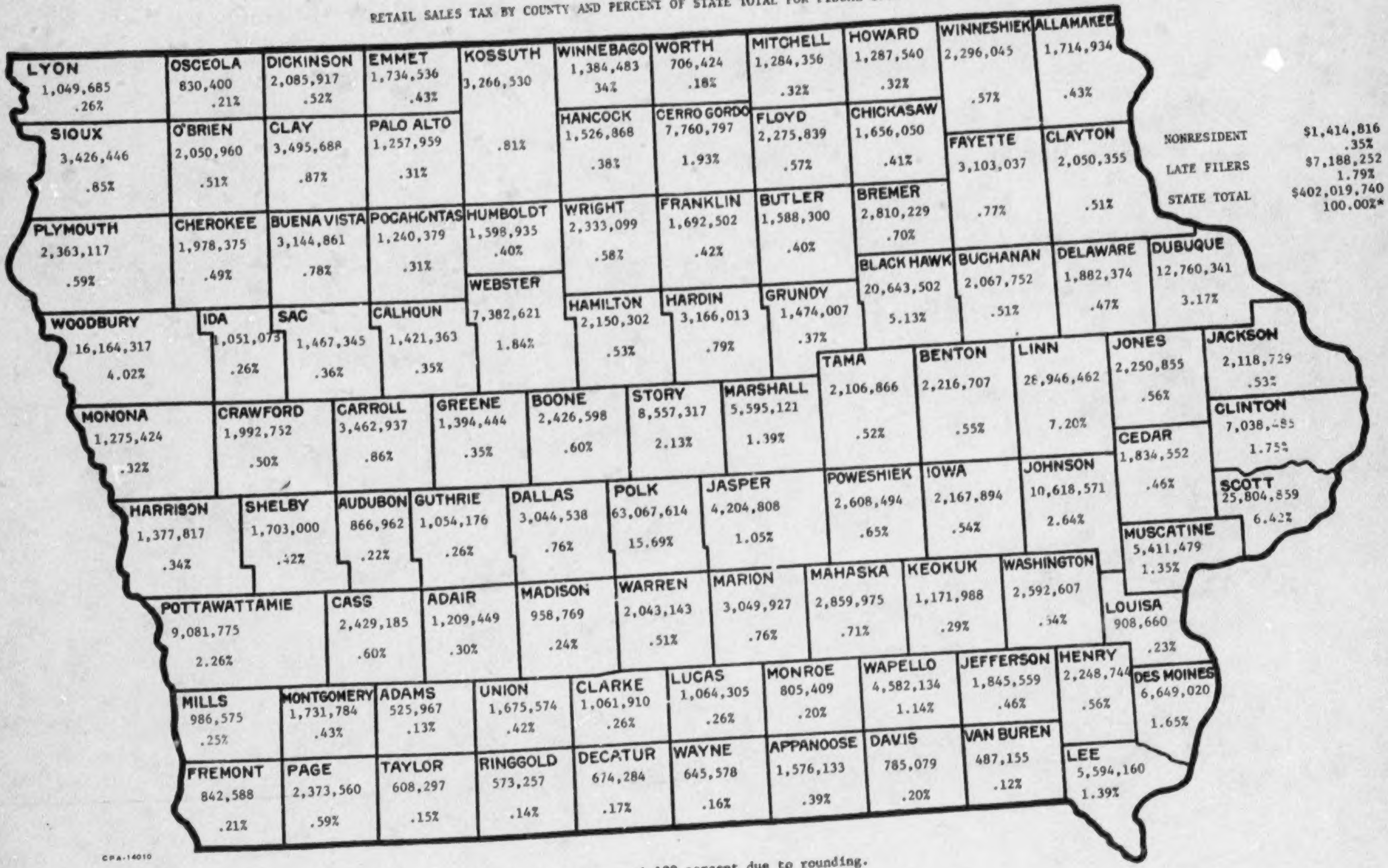
RETAIL SALES TAX COLLECTION PAGE x
BY COMPUTED TAX DUE
FISCAL YEAR 1982

SIZE OF QUARTERLY TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	110,800	31.68%	$566,559	.14%
25.00 - 49.99	28,223	8.07%	$1,018,400	.25%
50.00 - 99.99	31,915	9.12%	$2,301,426	.57%
100.00 - 149.99	19,422	5.55%	$2,384,731	.59%
150.00 - 199.99	13,925	3.98%	$2,416,587	.60%
200.00 - 249.99	11,265	3.22%	$2,519,003	.63%
250.00 - 499.99	38,239	10.93%	$13,877,602	3.45%
500.00 - 999.99	38,028	10.87%	$27,102,376	6.74%
1,000.00 - 1,499.99	17,730	5.07%	$21,684,872	5.39%
1,500.00 - 1,999.99	9,809	2.80%	$16,957,294	4.22%
2,000.00 - 2,499.99	6,072	1.74%	$13,544,259	3.37%
2,500.00 - 2,999.99	4,086	1.17%	$11,171,465	2.78%
3,000.00 - 3,999.99	5,445	1.56%	$18,816,143	4.68%
4,000.00 - 4,999.99	3,386	.97%	$15,146,611	3.77%
5,000.00 - 9,999.99	6,713	1.92%	$46,441,607	11.55%
10,000.00 - 24,999.99	3,564	1.02%	$52,691,857	13.11%
25,000.00 - 49,999.99	665	.19%	$22,190,364	5.52%
50,000.00 - 99,999.99	252	.07%	$17,482,937	4.35%
100,000.00 & OVER	240	.07%	$113,705,647	28.28%
TOTALS	349,779	100.00%*	$402,019,740	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

RETAIL SALES TAX BY COUNTY AND PERCENT OF STATE TOTAL FOR FISCAL 1982


LYON
1,049,685
.26%
OSCEOLA
830,400
.21%
DICKINSON
2,085,917
.52%
EMMET
1,734,536
.43%
KOSSUTH
3,266,530
.81%
WINNEBAGO
1,384,483
34%
WORTH
706,424
.18%
MITCHELL
1,284,356
.32%
HOWARD
1,287,540
.32%
WINNESHIEK
2,296,045
.57%
ALLAMAKEE
1,714,934
.43%
SIOUX
3,426,446
.85%
O'BRIEN
2,050,960
.51%
CLAY
3,495,688
.87%
PALO ALTO
1,257,959
.31%
HANCOCK
1,526,868
.38%
CERRO GORDO
7,760,797
1.93%
FLOYD
2,275,839
.57%
CHICKASAW
1,656,050
.41%
FAYETTE
3,103,037
.77%
CLAYTON
2,050,355
.51%
PLYMOUTH
2,363,117
.59%
CHEROKEE
1,978,375
.49%
BUENA VISTA
3,144,861
.78%
POCAHONTAS
1,240,379
.31%
HUMBOLDT
1,598,935
.40%
WRIGHT
2,333,099
.58%
FRANKLIN
1,692,502
.42%
BUTLER
1,588,300
.40%
BREMER
2,810,229
.70%
BLACK HAWK
20,643,502
5.13%
BUCHANAN
2,067,752
.51%
DELAWARE
1,882,374
.47%
DUBUQUE
12,760,341
3.17%
WOODBURY
16,164,317
4.02%
IDA
1,051,073
.26%
SAC
1,467,345
.36%
CALHOUN
1,421,363
.35%
WEBSTER
7,382,621
1.84%
HAMILTON
2,150,302
.53%
HARDIN
3,166,013
.79%
GRUNDY
1,474,007
.37%
TAMA
2,106,866
.52%
BENTON
2,216,707
.55%
LINN
28,946,462
7.20%
JONES
2,250,855
.56%
JACKSON
2,118,729
.53%
MONONA
1,275,424
.32%
CRAWFORD
1,992,752
.50%
CARROLL
3,462,937
.86%
GREENE
1,394,444
.35%
BOONE
2,426,598
.60%
STORY
8,557,317
2.13%
MARSHALL
5,595,121
1.39%
CLINTON
7,038,485
1.75%
CEDAR
1,834,552
.46%
HARRISON
1,377,817
.34%
SHELBY
1,703,000
.42%
AUDUBON
866,962
.22%
GUTHRIE
1,054,176
.26%
DALLAS
3,044,538
.76%
POLK
63,067,614
15.69%
JASPER
4,204,808
1.05%
POWESHIEK
2,608,494
.65%
IOWA
2,167,894
.54%
JOHNSON
10,618,571
2.64%
SCOTT
25,804,859
6.42%
MUSCATINE
5,411,479
1.35%
POTTAWATTAMIE
9,081,775
2.26%
CASS
2,429,185
.60%
ADAIR
1,209,449
.30%
MADISON
958,769
.24%
WARREN
2,043,143
.51%
MARION
3,049,927
.76%
MAHASKA
2,859,975
.71%
KEOKUK
1,171,988
.29%
WASHINGTON
2,592,607
.54%
LOUISA
908,660
.23%
MILLS
986,575
.25%
MONTGOMERY
1,731,784
.43%
ADAMS
525,967
.13%
UNION
1,675,574
.42%
CLARKE
1,061,910
.26%
LUCAS
1,064,305
.26%
MONROE
805,409
.20%
WAPELLO
4,582,134
1.14%
JEFFERSON
1,845,559
.46%
HENRY
2,248,744
.56%
DES MOINES
6,649,020
1.65%
FREMONT
842,588
.21%
PAGE
2,373,560
.59%
TAYLOR
608,297
.15%
RINGGOLD
573,257
.14%
DECATUR
674,284
.17%
WAYNE
645,578
.16%
APPANOOSE
1,576,133
.39%
DAVIS
785,079
.20%
VAN BUREN
487,155
.12%
LEE
5,594,160
1.39%

NONRESIDENT	$1,414,816 .35%
LATE FILERS	$7,188,252 1.79%
STATE TOTAL	$402,019,740 100.00%*

CPA-14010

*Percentages do not equal 100 percent due to rounding.

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services or the result of such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page xiii, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages xiii - xiv present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

THE YEAR IN REVIEW
Fiscal Year Ending March 31, 1982

RETAILERS USE TAX BY BUSINESS GROUP

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	384	1.33%	$ 4,434,279	9.15%
Building Materials	709	2.46	681,077	1.40
General Merchandise	74	0.26	1,277,825	2.64
Food Dealers	75	0.26	47,407	0.10
Motor Vehicle	510	1.77	458,851	0.95
Apparel	196	0.68	123,018	0.25
Home Furnishings	902	3.13	1,094,601	2.26
Eating and Drinking	75	0.26	52,840	0.11
Specialty Retail	1,847	6.40	3,674,189	7.58
Services	3,807	13.20	3,751,041	7.74
Wholesale Goods	8,998	31.20	11,353,705	23.41
Miscellaneous	10,204	35.37	21,075,932	43.46
Late Filers	1,060	3.68	462,967	0.95
TOTAL	28,841	100.00%	$48,487,732	100.00%

COMPARISON OF ALL USE TAXES
Fiscal Years Ending March 1980 and 1981

Use Tax	1981	1982	% Change
Retailers			
Number of Returns	27,966	28,841	3.13%
Computed Tax	$47,717,437	48,487,732	1.61%
Motor Vehicle			
Number of Returns	602,053	567,454	- 5.75%
Computed Tax	$50,049,199	50,153,366	- 0.21%
Consumers			
Number of Returns	19,153	18,953	- 1.04%
Computed Tax	$19,214,574	17,285,537	10.04%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
FISCAL YEAR 1982

SIZE OF QUARTERLY TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	11,561	40.09%	$5,851	.01%
25.00 -	49.99	1,637	5.68%	$59,725	.12%
50.00 -	99.99	1,991	6.90%	$143,472	.30%
100.00 -	149.99	1,313	4.55%	$161,703	.33%
150.00 -	199.99	1,016	3.52%	$176,605	.36%
200.00 -	249.99	791	2.74%	$176,987	.37%
250.00 -	499.99	2,536	8.79%	$916,770	1.89%
500.00 -	999.99	2,457	8.52%	$1,763,177	3.64%
1,000.00 -	1,499.99	1,306	4.53%	$1,605,992	3.31%
1,500.00 -	1,999.99	802	2.78%	$1,387,082	2.86%
2,000.00 -	2,499.99	528	1.83%	$1,180,196	2.43%
2,500.00 -	2,999.99	409	1.42%	$1,119,561	2.31%
3,000.00 -	3,999.99	556	1.93%	$1,922,820	3.97%
4,000.00 -	4,999.99	322	1.12%	$1,439,599	2.97%
5,000.00 -	9,999.99	811	2.81%	$5,726,355	11.81%
10,000.00 -	24,999.99	509	1.76%	$7,835,976	16.16%
25,000.00 -	49,999.99	166	.58%	$5,774,311	11.91%
50,000.00 -	99,999.99	75	.26%	$5,024,880	10.36%
100,000.00 &	OVER	55	.19%	$12,066,670	24.89%
TOTALS		28,841	100.00%*	$48,487,732	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX
Fiscal Year Ending March 31, 1982

During fiscal 1982, the local option hotel/motel tax was imposed in seventeen cities and in one county in Iowa. As of April 1, 1981, the cities of Davenport, Muscatine, and Waterloo joined other jurisdictions already imposing the tax. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, one imposes a 4 percent rate, while the remaining three jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the year ending March 31, 1982, a total of $3,087,402.97 was certified collected from the following jurisdictions.

Tax Collected(1)
Fiscal Year Ending March 31, 1982

Jurisdiction	Tax Rate	Quarter Ending June 1981	Quarter Ending Sept. 1981	Quarter Ending Sept. 1981	Quarter Ending March 1982	Total
Altoona	5%	$ 13,198.68	$ 17,259.25	$ 6,011.23	$ 8,870.27	$ 45,339.43
Ankeny	5%	8,984.65	10,243.71	7,472.48	7,751.95	34,452.79
Cedar Rapids	5%	126,681.61	129,551.99	111,545.78	121,951.22	489,730.60
Clive	5%	16,473.43	22,027.71	13,489.46	15,180.69	67,171.28
Council Bluffs	5%	50,130.79	49,931.34	32,328.38	30,836.08	163,226.59
Davenport	3%(2)	62,144.16	70,007.98	50,115.63	49,124.39	231,392.16
Des Moines	5%	294,696.31	267,274.49	221,253.91	211,205.93	994,430.64
Dubuque	5%	70,969.47	73,187.25	53,148.51	50,217.57	247,522.80
Indianola	5%	1,187.35	1,391.95	1,021.69	961.80	4,562.79
Johnston	5%	8,856.73	0.00	4,147.93	6,717.03	19,721.69
Muscatine	4%	22,524.49	22,943.58	20,019.16	19,232.96	84,720.19
Polk County	5%	41,771.65	49,812.52	33,614.94	23,634.54	148,833.65
Sergeant Bluff	3%	1,400.03	2,002.01	764.75	695.98	4,862.77
Sioux City	3%	44,201.41	48,915.35	32,520.06	31,671.41	157,308.23
Urbandale	5%	30,424.44	74,934.75	35,827.56	36,426.14	177,612.89
Waterloo	5%	32,477.17	39,801.70	25,063.09	30,498.02	127,839.98
West Des Moines	5%	19,816.01	21,369.34	21,051.65	17,313.55	79,550.55
Windsor Heights	5%	2,312.60	2,654.82	2,163.87	1,992.65	9,123.94
TOTAL		$848,250.98	$903,309.74	$671,560.08	$664,282.17	$3,087,402.97

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters along with penalty and interest.

(2) Effective April 1, 1982, Davenport's rate becomes 4%.

RETAIL SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT		172	$47,162,515	$1,414,816	.35%
ADAIR	COUNTY				
GREENFIELD*		526	$20,552,609	$616,498	.15%
ADAIR		215	$10,341,476	$310,237	.08%
STUART		127	$2,597,781	$77,931	.02%
BRIDGEWATER		70	$1,060,908	$31,702	.01%
FONTANELLE		147	$1,750,571	$52,495	.01%
ORIENT		75	$780,957	$23,423	.01%
NON-PERMIT		20	$86,729	$2,609	.00%
OTHER		306	$3,151,907	$94,554	.02%
* TOTAL COUNTY *		1,488	$40,322,938	$1,209,449	.30%
ADAMS	COUNTY				
CORNING*		461	$15,284,823	$443,660	.11%
PRESCOTT		57	$522,475	$15,681	.00%
NON-PERMIT		3	$932	$29	.00%
OTHER		294	$2,219,964	$66,597	.02%
* TOTAL COUNTY *		815	$18,028,194	$525,967	.13%
ALLAMAKEE	COUNTY				
WAUKON*		807	$23,019,940	$690,128	.17%
LANSING		308	$6,708,281	$201,244	.05%
POSTVILLE		366	$15,105,821	$453,029	.11%
NEW ALBIN		144	$2,811,455	$83,886	.02%
HARPERS FERRY		109	$972,464	$29,169	.01%
WATERVILLE		40	$315,152	$9,453	.00%
NON-PERMIT		17	$148,627	$4,481	.00%
OTHER		453	$8,120,067	$243,544	.06%
* TOTAL COUNTY *		2,244	$57,201,827	$1,714,934	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	1,165	$44,564,075	$1,303,404	.32%
CINCINNATI	61	$188,781	$5,666	.00%
MORAVIA	158	$1,844,961	$55,344	.01%
MOULTON	150	$1,814,724	$54,299	.01%
MYSTIC	74	$304,936	$9,148	.00%
NON-PERMIT	16	$83,728	$2,578	.00%
OTHER	521	$4,862,294	$145,694	.04%
* TOTAL COUNTY *	2,145	$53,663,499	$1,576,133	.39%
AUDUBON COUNTY				
AUDUBON*	676	$22,683,079	$680,398	.17%
EXIRA	233	$2,872,886	$86,136	.02%
KIMBALLTON	107	$1,514,436	$45,429	.01%
NON-PERMIT	8	$36,196	$1,087	.00%
OTHER	341	$1,798,459	$53,912	.01%
* TOTAL COUNTY *	1,365	$28,905,056	$866,962	.22%
BENTON COUNTY				
BELLE PLAINE	482	$14,193,554	$425,650	.11%
VINTON*	818	$34,040,929	$1,021,210	.25%
BLAIRSTOWN	170	$5,151,017	$154,531	.04%
SHELLSBURG	94	$1,582,832	$47,483	.01%
VAN HORNE	130	$1,755,399	$52,664	.01%
ATKINS	103	$1,303,084	$39,090	.01%
GARRISON	81	$749,511	$22,486	.01%
KEYSTONE	147	$5,998,528	$179,952	.04%
MT AUBURN	48	$678,962	$20,367	.01%
NEWHALL	118	$2,252,070	$67,201	.02%
NORWAY	119	$2,212,699	$66,377	.02%
URBANA	93	$642,877	$18,983	.00%
WALFORD	50	$933,364	$27,998	.01%
NON-PERMIT	15	$77,232	$2,326	.00%
OTHER	540	$2,346,661	$70,389	.02%
* TOTAL COUNTY *	3,008	$73,918,719	$2,216,707	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	7,761	$491,274,473	$14,732,059	3.66%
CEDAR FALLS	3,417	$163,235,353	$4,892,801	1.22%
EVANSDALE	343	$5,722,606	$171,401	.04%
ELK RUN HTS	48	$763,964	$22,918	.01%
HUDSON	261	$5,300,859	$158,686	.04%
LA PORTE CITY	427	$6,288,243	$188,646	.05%
DUNKERTON	129	$2,091,485	$62,739	.02%
JANESVILLE	58	$380,891	$11,427	.00%
GILBERTVILLE	122	$1,527,869	$45,837	.01%
RAYMOND	64	$2,389,510	$71,628	.02%
WASHBURN	85	$690,466	$20,716	.01%
NON-PERMIT	149	$1,443,255	$43,568	.01%
OTHER	404	$7,369,034	$221,076	.05%
* TOTAL COUNTY *	13,268	$682,478,008	$20,643,502	5.13%
BOONE COUNTY				
BOONE*	1,762	$60,691,134	$1,815,211	.45%
MADRID	326	$6,646,010	$199,358	.05%
OGDEN	347	$6,902,644	$207,010	.05%
BOXHOLM	59	$774,884	$23,222	.01%
PILOT MOUND	47	$247,841	$7,436	.00%
NON-PERMIT	14	$25,195	$760	.00%
OTHER	577	$5,786,140	$173,601	.04%
* TOTAL COUNTY *	3,132	$81,073,848	$2,426,598	.60%
BREMER COUNTY				
WAVERLY*	1,186	$55,242,643	$1,652,746	.41%
SUMNER	468	$14,831,363	$444,814	.11%
TRIPOLI	247	$4,604,474	$138,121	.03%
DENVER	266	$5,049,822	$151,492	.04%
JANESVILLE	90	$1,682,125	$50,223	.01%
READLYN	185	$3,417,040	$102,349	.03%
PLAINFIELD	108	$1,463,358	$43,899	.01%
NON-PERMIT	22	$64,426	$1,945	.00%
OTHER	655	$7,487,999	$224,640	.06%
* TOTAL COUNTY *	3,227	$93,843,250	$2,810,229	.70%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	986	$37,589,703	$1,127,456	.28%
JESUP	285	$7,780,073	$233,328	.06%
FAIRBANK	187	$3,619,925	$108,566	.03%
HAZLETON	152	$1,538,129	$46,145	.01%
LAMONT	111	$1,058,740	$31,729	.01%
WINTHROP	176	$3,052,744	$91,580	.02%
AURORA	50	$958,591	$28,756	.01%
BRANDON	90	$860,025	$25,801	.01%
QUASQUETON	59	$529,604	$15,887	.00%
ROWLEY	63	$701,675	$21,049	.01%
NON-PERMIT	18	$54,995	$1,723	.00%
OTHER	574	$11,191,602	$335,732	.08%
* TOTAL COUNTY *	2,751	$68,935,806	$2,067,752	.51%
BUENA VISTA COUNTY				
STORM LAKE*	1,565	$70,071,045	$2,101,308	.52%
ALTA	316	$9,667,777	$290,004	.07%
ALBERT CITY	189	$4,825,693	$144,674	.04%
MARATHON	75	$1,309,418	$39,274	.01%
NEWELL	219	$5,598,235	$167,919	.04%
SIOUX RAPIDS	261	$5,150,664	$154,517	.04%
LAKESIDE	59	$680,537	$20,417	.01%
REMBRANDT	77	$713,222	$21,396	.01%
LINN GROVE	64	$272,834	$8,180	.00%
NON-PERMIT	14	$37,729	$1,137	.00%
OTHER	409	$6,534,649	$196,035	.05%
* TOTAL COUNTY *	3,248	$104,861,803	$3,144,861	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	247	$4,334,062	$129,968	.03%
GREENE	330	$8,833,661	$265,019	.07%
PARKERSBURG	354	$8,825,071	$264,699	.07%
SHELL ROCK	212	$2,453,323	$73,604	.02%
ALLISON*	296	$11,029,615	$330,881	.08%
APLINGTON	203	$6,374,496	$191,243	.05%
DUMONT	170	$4,136,281	$124,011	.03%
NEW HARTFORD	129	$1,425,865	$42,736	.01%
BRISTOW	50	$296,184	$8,870	.00%
NON-PERMIT	17	$73,263	$2,230	.00%
OTHER	566	$5,168,420	$155,039	.04%
* TOTAL COUNTY *	2,574	$52,950,441	$1,588,300	.40%
CALHOUN COUNTY				
LAKE CITY	409	$12,302,383	$369,085	.09%
MANSON	371	$12,288,236	$368,637	.09%
ROCKWELL CITY*	460	$12,304,236	$369,037	.09%
LOHRVILLE	144	$900,339	$27,010	.01%
POMEROY	173	$2,905,339	$87,163	.02%
FARNHAMVILLE	121	$4,421,349	$132,645	.03%
SOMERS	41	$75,633	$2,272	.00%
NON-PERMIT	14	$39,229	$1,183	.00%
OTHER	340	$2,144,457	$64,331	.02%
* TOTAL COUNTY *	2,073	$47,381,301	$1,421,363	.35%
CARROLL COUNTY				
CARROLL*	1,551	$78,456,827	$2,353,181	.59%
COON RAPIDS	285	$7,774,271	$233,074	.06%
MANNING	344	$8,339,487	$250,108	.06%
BREDA	143	$2,099,226	$62,964	.02%
GLIDDEN	205	$5,698,046	$170,948	.04%
ARCADIA	99	$1,844,409	$54,864	.01%
DEDHAM	61	$1,223,761	$36,714	.01%
HALBUR	57	$2,608,794	$78,225	.02%
LANESBORO	41	$446,707	$13,401	.00%
TEMPLETON	99	$1,350,437	$40,509	.01%
NON-PERMIT	25	$86,624	$2,613	.00%
OTHER	391	$5,559,701	$166,336	.04%
* TOTAL COUNTY *	3,301	$115,488,340	$3,462,937	.86%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	1,352	$57,851,443	$1,735,510	.43%
ANITA	294	$4,048,467	$120,883	.03%
GRISWOLD	297	$5,980,219	$179,374	.04%
LEWIS	130	$1,460,907	$43,829	.01%
CUMBERLAND	94	$1,172,781	$35,187	.01%
MASSENA	168	$3,953,100	$118,595	.03%
WIOTA	41	$374,598	$11,240	.00%
NON-PERMIT	16	$52,395	$1,595	.00%
OTHER	465	$6,098,776	$182,972	.05%
* TOTAL COUNTY *	2,857	$80,992,686	$2,429,185	.60%
CEDAR COUNTY				
TIPTON*	713	$24,830,781	$744,732	.19%
DURANT	290	$8,743,903	$262,287	.07%
MECHANICSVILLE	154	$1,995,734	$59,875	.01%
WEST BRANCH	326	$4,688,996	$140,673	.03%
CLARENCE	229	$4,317,994	$129,527	.03%
LOWDEN	198	$4,875,884	$146,257	.04%
STANWOOD	201	$2,792,156	$83,769	.02%
BENNETT	134	$2,240,453	$67,196	.02%
NON-PERMIT	14	$28,795	$873	.00%
OTHER	521	$6,646,232	$199,263	.05%
* TOTAL COUNTY *	2,780	$61,160,928	$1,834,552	.46%
CERRO GORDO COUNTY				
MASON CITY*	3,657	$203,115,441	$6,089,183	1.51%
CLEAR LAKE	1,209	$40,120,894	$1,203,221	.30%
VENTURA	87	$1,591,493	$47,741	.01%
ROCKWELL	170	$2,063,527	$61,897	.02%
MESERVEY	85	$654,287	$19,628	.00%
SWALEDALE	67	$704,685	$21,144	.01%
THORNTON	102	$1,372,644	$41,181	.01%
NON-PERMIT	67	$143,913	$4,347	.00%
OTHER	573	$9,082,855	$272,450	.07%
* TOTAL COUNTY *	6,017	$258,849,739	$7,760,797	1.93%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	1,204	$49,502,210	$1,484,737	.37%
MARCUS	310	$6,471,448	$194,138	.05%
AURELIA	238	$2,648,216	$79,035	.02%
CLEGHORN	47	$1,012,450	$30,375	.01%
MERIDEN	56	$453,490	$13,605	.00%
QUIMBY	110	$2,427,081	$72,812	.02%
WASHTA	66	$238,095	$7,144	.00%
NON-PERMIT	18	$116,360	$3,501	.00%
OTHER	403	$3,100,825	$93,028	.02%
* TOTAL COUNTY *	2,452	$65,970,175	$1,978,375	.49%
CHICKASAW COUNTY				
NEW HAMPTON*	772	$31,804,341	$935,414	.23%
NASHUA	301	$7,647,228	$229,418	.06%
FREDERICKSBURG	241	$4,244,544	$127,187	.03%
LAWLER	130	$3,615,480	$108,466	.03%
ALTA VISTA	80	$1,494,107	$44,824	.01%
IONIA	70	$1,017,190	$30,521	.01%
NON-PERMIT	19	$84,860	$2,554	.00%
OTHER	516	$5,922,028	$177,666	.04%
* TOTAL COUNTY *	2,129	$55,629,778	$1,656,050	.41%
CLARKE COUNTY				
OSCEOLA*	832	$31,432,870	$942,862	.23%
MURRAY	116	$950,078	$28,501	.01%
WOODBURN	55	$263,373	$7,901	.00%
NON-PERMIT	4	$12,099	$367	.00%
OTHER	203	$2,742,553	$82,279	.02%
* TOTAL COUNTY *	1,210	$35,400,973	$1,061,910	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	2,063	$98,166,868	$2,942,285	.73%
EVERLY	155	$6,543,930	$196,321	.05%
PETERSON	148	$4,287,657	$128,618	.03%
FOSTORIA	49	$730,997	$21,928	.01%
ROYAL	118	$868,964	$26,072	.01%
WEBB	71	$576,732	$17,298	.00%
NON-PERMIT	39	$1,245,120	$37,379	.01%
OTHER	448	$4,193,679	$125,793	.03%
* TOTAL COUNTY *	3,091	$116,613,947	$3,495,688	.87%
CLAYTON COUNTY				
ELKADER*	452	$19,213,914	$576,406	.14%
GUTTENBERG	401	$10,064,141	$301,890	.08%
MONONA	300	$6,933,437	$207,628	.05%
STRAWBERRY PT	270	$6,301,768	$189,046	.05%
EDGEWOOD	165	$4,703,646	$141,115	.04%
GARNAVILLO	179	$2,747,405	$81,953	.02%
MARQUETTE	77	$585,895	$17,577	.00%
MCGREGOR	293	$4,226,258	$126,790	.03%
FARMERSBURG	61	$1,454,442	$43,633	.01%
LUANA	75	$1,329,933	$39,898	.01%
VOLGA CITY	79	$599,313	$17,978	.00%
NON-PERMIT	20	$55,058	$1,663	.00%
OTHER	673	$10,159,156	$304,778	.08%
* TOTAL COUNTY *	3,045	$68,374,369	$2,050,355	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	3,349	$180,106,295	$5,402,282	1.34%
DE WITT	729	$27,882,619	$836,457	.21%
CAMANCHE	333	$4,596,822	$137,906	.03%
DELMAR	53	$405,796	$12,171	.00%
GRAND MOUND	127	$663,555	$19,904	.00%
LOST NATION	191	$2,068,514	$62,056	.02%
WHEATLAND	165	$3,803,188	$114,094	.03%
CALAMUS	69	$1,437,923	$43,134	.01%
CHARLOTTE	68	$1,455,558	$43,664	.01%
GOOSE LAKE	44	$349,653	$10,489	.00%
LOW MOOR	91	$698,714	$20,939	.01%
WELTON	43	$371,959	$11,158	.00%
NON-PERMIT	98	$317,370	$9,605	.00%
OTHER	752	$10,487,505	$314,626	.08%
* TOTAL COUNTY *	6,112	$234,645,471	$7,038,485	1.75%
CRAWFORD COUNTY				
DENISON*	1,162	$46,669,454	$1,400,065	.35%
CHARTER OAK	176	$3,451,038	$103,532	.03%
DOW CITY	111	$927,102	$27,809	.01%
MANILLA	177	$3,139,938	$94,186	.02%
SCHLESWIG	230	$3,322,044	$99,585	.02%
VAIL	85	$808,091	$24,246	.01%
KIRON	95	$1,332,681	$39,979	.01%
RICKETTS	63	$332,598	$9,978	.00%
WESTSIDE	116	$1,893,160	$56,800	.01%
NON-PERMIT	17	$133,526	$4,014	.00%
OTHER	435	$4,418,662	$132,556	.03%
* TOTAL COUNTY *	2,667	$66,428,294	$1,992,752	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	1,108	$40,625,846	$1,218,621	.30%
ADEL*	526	$18,583,126	$557,045	.14%
DALLAS CENTER	236	$2,947,311	$87,811	.02%
DEXTER	136	$2,664,311	$79,930	.02%
REDFIELD	189	$2,051,836	$61,551	.02%
WAUKEE	251	$3,495,956	$104,879	.03%
WOODWARD	165	$4,206,585	$126,196	.03%
DE SOTO	90	$842,219	$25,264	.01%
GRANGER	114	$3,699,441	$110,983	.03%
LINDEN	43	$310,359	$9,313	.00%
MINBURN	66	$760,072	$22,802	.01%
VAN METER	102	$1,424,962	$42,753	.01%
NON-PERMIT	17	$71,262	$2,143	.00%
OTHER	835	$19,843,597	$595,247	.15%
* TOTAL COUNTY *	3,878	$101,526,883	$3,044,538	.76%
DAVIS COUNTY				
BLOOMFIELD*	614	$19,353,229	$576,026	.14%
DRAKESVILLE	53	$278,558	$8,357	.00%
PULASKI	52	$1,006,009	$30,182	.01%
NON-PERMIT	17	$45,626	$1,377	.00%
OTHER	531	$5,638,408	$169,137	.04%
* TOTAL COUNTY *	1,267	$26,321,830	$785,079	.20%
DECATUR COUNTY				
LAMONI	345	$7,943,713	$238,313	.06%
LEON*	411	$11,233,870	$336,941	.08%
DAVIS CITY	50	$381,861	$11,458	.00%
DECATUR CITY	48	$578,906	$17,369	.00%
GARDEN GROVE	42	$191,107	$5,733	.00%
GRAND RIVER	57	$319,846	$9,595	.00%
VAN WERT	42	$231,923	$6,956	.00%
WELDON	58	$484,329	$14,533	.00%
NON-PERMIT	10	$85,195	$2,562	.00%
OTHER	251	$1,027,424	$30,824	.01%
* TOTAL COUNTY *	1,314	$22,478,174	$674,284	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	909	$42,705,276	$1,281,049	.32%
EARLVILLE	150	$2,517,729	$75,514	.02%
HOPKINTON	127	$2,541,929	$76,260	.02%
COLESBURG	93	$1,968,984	$59,002	.01%
DELHI	111	$1,892,282	$56,722	.01%
GREELEY	53	$798,631	$23,960	.01%
RYAN	87	$613,099	$18,396	.00%
NON-PERMIT	11	$18,031	$547	.00%
OTHER	605	$9,697,432	$290,924	.07%
* TOTAL COUNTY *	2,146	$62,753,393	$1,882,374	.47%
DES MOINES COUNTY				
BURLINGTON*	3,070	$161,714,954	$4,849,838	1.21%
MEDIAPOLIS	306	$8,493,521	$254,802	.06%
WEST BURLINGTON	585	$40,388,931	$1,211,673	.30%
DANVILLE	128	$3,039,958	$91,194	.02%
MIDDLETOWN	44	$297,282	$8,918	.00%
NON-PERMIT	36	$207,166	$6,238	.00%
OTHER	594	$7,544,808	$226,357	.06%
* TOTAL COUNTY *	4,763	$221,686,640	$6,649,020	1.65%
DICKINSON COUNTY				
MILFORD	460	$9,574,365	$287,195	.07%
SPIRIT LAKE*	838	$30,725,576	$921,722	.23%
ARNOLDS PARK	369	$8,067,337	$241,791	.06%
LAKE PARK	238	$6,522,467	$195,678	.05%
OKOBOJI	144	$7,098,950	$212,968	.05%
SUPERIOR	45	$622,363	$18,667	.00%
TERRIL	96	$1,148,657	$34,456	.01%
NON-PERMIT	18	$138,859	$4,176	.00%
OTHER	549	$5,642,854	$169,264	.04%
* TOTAL COUNTY *	2,757	$69,541,426	$2,085,917	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	6,106	$348,725,462	$10,459,241	2.60%
CASCADE	339	$10,307,311	$309,218	.08%
DYERSVILLE	616	$32,778,747	$983,123	.24%
EPWORTH	122	$2,215,201	$66,453	.02%
FARLEY	163	$3,260,932	$97,826	.02%
BERNARD	74	$693,787	$20,815	.01%
HOLY CROSS	69	$1,775,070	$53,228	.01%
LUXEMBURG	58	$823,306	$24,704	.01%
NEW VIENNA	96	$2,424,584	$72,741	.02%
PEOSTA	47	$924,028	$27,721	.01%
WORTHINGTON	85	$875,220	$26,238	.01%
NON-PERMIT	107	$948,300	$28,545	.01%
OTHER	903	$19,683,090	$590,488	.15%
* TOTAL COUNTY *	8,785	$425,435,038	$12,760,341	3.17%
EMMET COUNTY				
ESTHERVILLE*	1,073	$46,070,703	$1,381,575	.34%
ARMSTRONG	273	$5,399,861	$161,318	.04%
RINGSTED	96	$3,428,116	$102,840	.03%
WALLINGFORD	76	$486,369	$14,594	.00%
NON-PERMIT	11	$9,764	$298	.00%
OTHER	327	$2,463,411	$73,911	.02%
* TOTAL COUNTY *	1,856	$57,858,224	$1,734,536	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	1,143	$45,658,054	$1,369,355	.34%
FAYETTE	241	$3,107,761	$93,211	.02%
WEST UNION*	501	$19,964,141	$598,625	.15%
ARLINGTON	111	$2,633,749	$79,011	.02%
CLERMONT	95	$5,735,471	$172,069	.04%
ELGIN	158	$3,613,144	$108,393	.03%
HAWKEYE	103	$1,834,809	$55,032	.01%
MAYNARD	109	$3,889,494	$116,683	.03%
ST LUCAS	57	$973,217	$29,200	.01%
WADENA	52	$287,335	$8,620	.00%
WAUCOMA	62	$1,028,909	$30,865	.01%
WESTGATE	49	$296,460	$8,139	.00%
NON-PERMIT	16	$140,562	$4,223	.00%
OTHER	664	$14,320,872	$429,610	.11%
* TOTAL COUNTY *	3,361	$103,463,978	$3,103,037	.77%
FLOYD COUNTY				
CHARLES CITY*	1,341	$56,401,928	$1,692,058	.42%
NORA SPRINGS	276	$3,432,797	$102,982	.03%
ROCKFORD	204	$3,594,202	$107,825	.03%
FLOYD	78	$945,101	$28,358	.01%
MARBLE ROCK	114	$1,278,961	$38,375	.01%
RUDD	108	$1,946,178	$58,372	.01%
NON-PERMIT	19	$19,862	$607	.00%
OTHER	520	$8,242,500	$247,262	.06%
* TOTAL COUNTY *	2,660	$75,861,529	$2,275,839	.57%
FRANKLIN COUNTY				
HAMPTON*	875	$38,196,440	$1,145,770	.29%
ACKLEY	42	$505,581	$15,110	.00%
SHEFFIELD	246	$5,056,158	$151,680	.04%
ALEXANDER	52	$588,421	$17,653	.00%
COULTER	78	$811,366	$24,262	.01%
GENEVA	41	$1,320,841	$39,622	.01%
LATIMER	123	$2,931,301	$87,941	.02%
NON-PERMIT	9	$30,831	$928	.00%
OTHER	422	$6,984,588	$209,536	.05%
* TOTAL COUNTY *	1,888	$56,425,527	$1,692,502	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	283	$9,253,962	$277,618	.07%
SIDNEY*	245	$3,530,859	$105,848	.03%
TABOR	204	$2,217,123	$66,512	.02%
FARRAGUT	83	$1,119,894	$33,601	.01%
RANDOLPH	48	$432,819	$12,984	.00%
RIVERTON	59	$542,950	$16,285	.00%
NON-PERMIT	7	$270,032	$8,102	.00%
OTHER	388	$10,723,479	$321,638	.08%
* TOTAL COUNTY *	1,317	$28,091,118	$842,586	.21%
GREENE COUNTY				
JEFFERSON*	922	$31,407,625	$942,190	.23%
CHURDAN	126	$1,034,734	$31,037	.01%
GRAND JCT	237	$5,964,477	$178,929	.04%
SCRANTON	134	$2,584,009	$77,516	.02%
PATON	111	$2,367,234	$71,009	.02%
RIPPEY	68	$670,171	$20,106	.01%
NON-PERMIT	17	$70,393	$2,117	.00%
OTHER	237	$2,385,055	$71,540	.02%
* TOTAL COUNTY *	1,852	$46,483,698	$1,394,444	.35%
GRUNDY COUNTY				
GRUNDY CENTER*	530	$22,937,203	$688,118	.17%
REINBECK	351	$7,186,904	$215,610	.05%
CONRAD	220	$4,783,273	$143,453	.04%
DIKE	151	$5,284,020	$158,520	.04%
WELLSBURG	181	$4,759,444	$142,681	.04%
BEAMAN	62	$1,140,750	$34,219	.01%
HOLLAND	65	$556,257	$16,687	.00%
NON-PERMIT	12	$48,961	$1,472	.00%
OTHER	345	$2,442,200	$73,247	.02%
* TOTAL COUNTY *	1,917	$49,139,012	$1,474,007	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	495	$13,638,064	$409,039	.10%
PANORA	253	$6,254,874	$187,306	.05%
STUART	236	$6,422,718	$192,688	.05%
BAYARD	131	$2,087,464	$62,625	.02%
CASEY	122	$1,405,367	$42,075	.01%
BAGLEY	85	$1,836,698	$55,103	.01%
JAMAICA	54	$228,343	$6,847	.00%
MENLO	81	$1,100,066	$33,003	.01%
YALE	77	$722,551	$21,674	.01%
NON-PERMIT	20	$37,394	$1,152	.00%
OTHER	310	$1,422,239	$42,664	.01%
* TOTAL COUNTY *	1,864	$35,155,778	$1,054,176	.26%
HAMILTON COUNTY				
WEBSTER CITY*	1,314	$41,645,888	$1,248,474	.31%
JEWELL	231	$9,769,943	$293,095	.07%
STRATFORD	164	$4,547,367	$136,408	.03%
WILLIAMS	134	$3,930,806	$117,924	.03%
BLAIRSBURG	65	$1,010,211	$30,283	.01%
ELLSWORTH	105	$2,680,315	$80,387	.02%
KAMRAR	60	$576,748	$17,304	.00%
RANDALL	56	$741,484	$22,244	.01%
STANHOPE	93	$1,175,402	$35,263	.01%
NON-PERMIT	9	$24,963	$753	.00%
OTHER	448	$5,605,516	$168,167	.04%
* TOTAL COUNTY *	2,679	$71,708,643	$2,150,302	.53%
HANCOCK COUNTY				
BRITT	467	$14,581,433	$437,330	.11%
GARNER*	430	$18,292,830	$548,448	.14%
KANAWHA	162	$6,506,701	$194,944	.05%
KLEMME	122	$1,456,876	$43,702	.01%
CORWITH	100	$2,569,699	$77,098	.02%
CRYSTAL LAKE	58	$894,630	$26,838	.01%
WODEN	71	$1,284,045	$38,523	.01%
NON-PERMIT	21	$114,127	$3,436	.00%
OTHER	469	$5,218,405	$156,549	.04%
* TOTAL COUNTY *	1,900	$50,918,946	$1,526,868	.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	1,086	$47,051,504	$1,410,535	.35%
ACKLEY	367	$7,443,259	$223,274	.06%
ELDORA*	599	$15,941,043	$478,073	.12%
ALDEN	164	$3,136,563	$94,091	.02%
HUBBARD	210	$7,979,918	$239,395	.06%
RADCLIFFE	126	$2,709,076	$81,275	.02%
NEW PROVIDENCE	41	$1,338,958	$40,170	.01%
STEAMBOAT ROCK	82	$1,175,955	$35,276	.01%
UNION	123	$3,436,426	$103,095	.03%
NON-PERMIT	16	$45,295	$1,368	.00%
OTHER	685	$15,315,612	$459,461	.11%
* TOTAL COUNTY *	3,499	$105,573,609	$3,166,013	.79%
HARRISON COUNTY				
DUNLAP	248	$5,917,208	$177,517	.04%
LOGAN*	306	$7,220,648	$216,623	.05%
MISSOURI VALLEY	564	$19,793,017	$593,752	.15%
WOODBINE	241	$4,944,495	$148,348	.04%
MONDAMIN	118	$1,467,418	$44,023	.01%
PERSIA	96	$462,752	$13,886	.00%
PISGAH	102	$709,560	$21,277	.01%
NON-PERMIT	10	$21,164	$641	.00%
OTHER	498	$5,404,117	$161,750	.04%
* TOTAL COUNTY *	2,183	$45,940,579	$1,377,817	.34%
HENRY COUNTY				
MT PLEASANT*	1,068	$49,356,768	$1,480,704	.37%
NEW LONDON	245	$4,529,043	$135,862	.03%
WAYLAND	143	$2,525,885	$75,774	.02%
WINFIELD	243	$6,701,407	$201,035	.05%
MT UNION	41	$791,331	$23,741	.01%
OLDS	78	$1,367,163	$41,016	.01%
SALEM	59	$340,615	$10,215	.00%
NON-PERMIT	27	$756,693	$22,719	.01%
OTHER	611	$8,589,886	$257,678	.06%
* TOTAL COUNTY *	2,515	$74,958,791	$2,248,744	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	758	$31,227,613	$936,730	.23%
ELMA	148	$1,790,763	$53,725	.01%
LIME SPRINGS	144	$2,326,821	$69,511	.02%
RICEVILLE	78	$1,566,475	$46,998	.01%
CHESTER	77	$607,055	$18,208	.00%
PROTIVIN	90	$2,786,203	$83,643	.02%
NON-PERMIT	7	$33,331	$1,003	.00%
OTHER	346	$2,590,749	$77,722	.02%
* TOTAL COUNTY *	1,648	$42,931,010	$1,287,540	.32%
HUMBOLDT COUNTY				
HUMBOLDT	864	$42,600,572	$1,278,036	.32%
DAKOTA CITY*	133	$1,094,168	$32,831	.01%
GILMORE CITY	55	$855,027	$25,653	.01%
LIVERMORE	112	$1,868,054	$56,044	.01%
BODE	90	$1,089,411	$32,685	.01%
BRADGATE	42	$577,626	$17,327	.00%
RENWICK	94	$2,131,537	$63,944	.02%
THOR	46	$618,868	$18,566	.00%
NON-PERMIT	13	$50,864	$1,534	.00%
OTHER	402	$2,422,139	$72,315	.02%
* TOTAL COUNTY *	1,851	$53,308,266	$1,598,935	.40%
IDA COUNTY				
HOLSTEIN	313	$7,171,972	$215,157	.05%
IDA GROVE*	538	$21,726,055	$651,771	.16%
BATTLE CREEK	162	$2,404,373	$72,136	.02%
ARTHUR	84	$731,528	$21,945	.01%
GALVA	95	$869,082	$26,078	.01%
NON-PERMIT	7	$115,965	$3,481	.00%
OTHER	162	$2,017,030	$60,510	.02%
* TOTAL COUNTY *	1,361	$35,036,005	$1,051,078	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	461	$12,940,943	$388,051	.10%
NORTH ENGLISH	218	$6,131,752	$183,951	.05%
WILLIAMSBURG	423	$17,615,886	$528,478	.13%
VICTOR	202	$3,812,222	$114,368	.03%
LADORA	67	$305,300	$9,159	.00%
MILLERSBURG	53	$545,558	$16,367	.00%
PARNELL	42	$359,915	$10,797	.00%
NON-PERMIT	8	$14,963	$452	.00%
OTHER	782	$30,546,683	$916,271	.23%
* TOTAL COUNTY *	2,256	$72,273,222	$2,167,894	.54%
JACKSON COUNTY				
MAQUOKETA*	1,138	$39,722,272	$1,191,461	.30%
BELLEVUE	452	$9,068,423	$271,712	.07%
PRESTON	200	$6,937,243	$208,114	.05%
SABULA	134	$1,399,440	$41,971	.01%
ANDREW	57	$724,960	$21,749	.01%
BALDWIN	46	$220,585	$6,612	.00%
LA MOTTE	80	$1,503,922	$45,101	.01%
MILES	96	$3,459,449	$103,782	.03%
MONMOUTH	44	$209,587	$6,290	.00%
SPRINGBROOK	42	$484,141	$14,482	.00%
NON-PERMIT	20	$37,128	$1,122	.00%
OTHER	662	$6,877,516	$206,333	.05%
* TOTAL COUNTY *	2,971	$70,644,666	$2,118,729	.53%
JASPER COUNTY				
NEWTON*	2,016	$87,322,477	$2,619,570	.65%
COLFAX	308	$17,384,385	$521,511	.13%
MONROE	285	$5,566,912	$167,012	.04%
BAXTER	179	$2,717,984	$81,535	.02%
KELLOGG	130	$1,583,620	$47,503	.01%
PRAIRIE CITY	204	$6,290,168	$188,714	.05%
LYNNVILLE	113	$1,406,141	$42,187	.01%
MINGO	81	$434,692	$13,041	.00%
SULLY	165	$9,120,726	$273,620	.07%
NON-PERMIT	20	$17,034	$550	.00%
OTHER	851	$8,319,668	$249,565	.06%
* TOTAL COUNTY *	4,352	$140,163,807	$4,204,808	1.05%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	1,406	$54,267,291	$1,627,171	.40%
BATAVIA	94	$730,430	$21,914	.01%
LIBERTYVILLE	85	$1,029,496	$30,884	.01%
LOCKRIDGE	50	$585,580	$17,563	.00%
PACKWOOD	77	$1,015,379	$30,463	.01%
NON-PERMIT	10	$17,029	$516	.00%
OTHER	443	$3,901,744	$117,048	.03%
* TOTAL COUNTY *	2,165	$61,546,949	$1,845,559	.46%
JOHNSON COUNTY				
IOWA CITY*	4,223	$268,170,715	$8,029,918	2.00%
CORALVILLE	864	$49,432,477	$1,482,467	.37%
LONE TREE	157	$1,977,664	$59,314	.01%
OXFORD	136	$1,818,413	$54,429	.01%
SOLON	212	$3,039,538	$91,117	.02%
HILLS	76	$1,790,342	$53,714	.01%
NORTH LIBERTY	153	$6,112,518	$183,373	.05%
SWISHER	105	$2,253,402	$67,604	.02%
TIFFIN	47	$1,226,902	$36,809	.01%
NON-PERMIT	71	$244,711	$7,276	.00%
OTHER	1,102	$18,427,692	$552,450	.14%
* TOTAL COUNTY *	7,146	$354,494,374	$10,618,571	2.64%
JONES COUNTY				
ANAMOSA*	652	$27,857,825	$835,688	.21%
MONTICELLO	837	$30,114,777	$903,376	.22%
OLIN	174	$2,551,348	$76,542	.02%
OXFORD JCT	136	$1,308,299	$39,255	.01%
WYOMING	168	$2,987,890	$89,482	.02%
CENTER JCT	43	$289,795	$8,696	.00%
ONSLOW	67	$734,292	$22,028	.01%
NON-PERMIT	36	$176,593	$5,395	.00%
OTHER	830	$9,013,254	$270,393	.07%
* TOTAL COUNTY *	2,943	$75,034,073	$2,250,855	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	239	$3,041,782	$91,255	.02%
SIGOURNEY*	502	$14,615,339	$438,416	.11%
DELTA	72	$347,087	$10,409	.00%
HEDRICK	178	$1,983,651	$59,511	.01%
RICHLAND	136	$4,926,423	$147,792	.04%
WHAT CHEER	192	$1,643,954	$49,322	.01%
HARPER	41	$560,725	$16,823	.00%
KESWICK	77	$1,953,166	$57,416	.01%
OLLIE	52	$653,159	$19,592	.00%
SOUTH ENGLISH	62	$701,723	$21,050	.01%
NON-PERMIT	19	$31,795	$962	.00%
OTHER	639	$8,648,206	$259,440	.06%
* TOTAL COUNTY *	2,209	$39,107,010	$1,171,988	.29%
KOSSUTH COUNTY				
ALGONA*	1,273	$72,426,354	$2,172,681	.54%
BANCROFT	193	$7,671,785	$230,011	.06%
BURT	97	$696,791	$20,903	.01%
LU VERNE	71	$572,935	$17,188	.00%
SWEA CITY	212	$4,613,318	$138,400	.03%
TITONKA	156	$4,900,911	$147,007	.04%
WESLEY	112	$3,792,997	$113,765	.03%
WHITTEMORE	156	$3,007,004	$90,218	.02%
FENTON	109	$1,494,721	$44,845	.01%
LAKOTA	85	$1,152,851	$34,569	.01%
LEDYARD	64	$829,872	$24,843	.01%
LONE ROCK	65	$387,487	$11,626	.00%
NON-PERMIT	14	$66,329	$1,996	.00%
OTHER	655	$7,304,421	$218,478	.05%
* TOTAL COUNTY *	3,262	$108,917,776	$3,266,530	.81%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	1,327	$53,576,277	$1,606,533	.40%
KEOKUK	1,701	$87,665,423	$2,628,919	.65%
DONNELLSON	256	$5,500,646	$164,559	.04%
MONTROSE	112	$1,167,572	$35,029	.01%
WEST POINT	217	$3,315,128	$99,451	.02%
ST PAUL	53	$2,629,216	$78,877	.02%
NON-PERMIT	43	$299,018	$8,993	.00%
OTHER	1,134	$32,395,316	$971,799	.24%
* TOTAL COUNTY *	4,843	$186,548,596	$5,594,160	1.39%
LINN COUNTY				
CEDAR RAPIDS*	11,605	$827,716,905	$24,824,908	6.18%
MARION	1,799	$77,079,083	$2,312,312	.58%
CENTER POINT	201	$3,751,577	$112,118	.03%
CENTRAL CITY	213	$2,576,044	$77,284	.02%
HIAWATHA	232	$5,241,724	$157,249	.04%
LISBON	255	$3,606,757	$108,183	.03%
MT VERNON	359	$12,920,616	$386,872	.10%
COGGON	159	$3,627,375	$108,826	.03%
FAIRFAX	112	$903,263	$27,101	.01%
SPRINGVILLE	162	$2,305,388	$69,157	.02%
WALKER	156	$2,007,445	$60,203	.01%
ALBURNETTE	90	$1,318,344	$39,548	.01%
ELY	99	$1,458,375	$43,751	.01%
PALO	76	$342,012	$10,265	.00%
PRAIRIEBURG	41	$257,039	$7,711	.00%
NON-PERMIT	169	$1,139,714	$34,383	.01%
OTHER	1,205	$18,886,619	$566,591	.14%
* TOTAL COUNTY *	17,033	$965,138,280	$28,946,462	7.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	307	$9,685,500	$290,560	.07%
WAPELLO*	350	$9,414,586	$282,383	.07%
MORNING SUN	160	$3,909,838	$117,289	.03%
GRANDVIEW	52	$862,707	$25,881	.01%
LETTS	49	$401,796	$12,051	.00%
OAKVILLE	66	$922,023	$27,663	.01%
NON-PERMIT	4	$8,098	$246	.00%
OTHER	347	$5,115,458	$152,587	.04%
* TOTAL COUNTY *	1,337	$30,320,006	$908,660	.23%
LUCAS COUNTY				
CHARITON*	921	$26,878,577	$806,265	.20%
RUSSELL	93	$2,455,549	$73,657	.02%
DERBY	41	$365,580	$10,968	.00%
LUCAS	62	$263,951	$7,918	.00%
NON-PERMIT	4	$32,666	$982	.00%
OTHER	347	$5,483,599	$164,515	.04%
* TOTAL COUNTY *	1,468	$35,479,922	$1,064,305	.26%
LYON COUNTY				
ROCK RAPIDS*	514	$15,283,962	$458,474	.11%
GEORGE	255	$4,964,358	$148,926	.04%
DOON	106	$1,475,162	$44,257	.01%
INWOOD	195	$4,981,100	$148,409	.04%
LARCHWOOD	150	$2,122,740	$63,681	.02%
LITTLE ROCK	98	$1,170,743	$35,127	.01%
LESTER	88	$1,610,142	$48,310	.01%
NON-PERMIT	9	$28,931	$871	.00%
OTHER	423	$3,388,235	$101,630	.03%
* TOTAL COUNTY *	1,838	$35,025,373	$1,049,685	.26%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	740	$24,157,476	$724,734	.18%
EARLHAM	181	$2,277,026	$68,308	.02%
MACKSBURG	51	$271,089	$8,135	.00%
ST CHARLES	111	$1,333,872	$40,017	.01%
TRURO	89	$781,189	$23,435	.01%
NON-PERMIT	15	$77,494	$2,331	.00%
OTHER	417	$3,060,142	$91,809	.02%
* TOTAL COUNTY *	1,604	$31,958,288	$958,769	.24%
MAHASKA COUNTY				
OSKALOOSA*	1,987	$83,967,132	$2,518,988	.63%
NEW SHARON	272	$4,206,330	$126,164	.03%
BARNES CITY	50	$269,686	$8,083	.00%
FREMONT	116	$694,019	$20,819	.01%
LEIGHTON	48	$267,753	$8,032	.00%
NON-PERMIT	13	$46,230	$1,393	.00%
OTHER	702	$5,882,904	$176,496	.04%
* TOTAL COUNTY *	3,188	$95,334,054	$2,859,975	.71%
MARION COUNTY				
KNOXVILLE*	1,084	$44,907,705	$1,347,087	.34%
PELLA	1,010	$40,178,661	$1,204,788	.30%
PLEASANTVILLE	235	$3,169,676	$95,048	.02%
BUSSEY	73	$325,925	$9,742	.00%
MELCHER	138	$1,561,104	$46,839	.01%
NON-PERMIT	26	$147,793	$4,445	.00%
OTHER	827	$11,399,735	$341,978	.09%
* TOTAL COUNTY *	3,393	$101,690,599	$3,049,927	.76%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	3,089	$164,131,579	$4,929,587	1.23%
STATE CENTER	277	$3,894,626	$116,809	.03%
ALBION	67	$983,589	$29,009	.01%
GILMAN	120	$1,594,562	$47,835	.01%
MELBOURNE	117	$1,959,100	$58,769	.01%
LAUREL	77	$643,204	$19,296	.00%
LE GRAND	99	$1,436,070	$43,079	.01%
RHODES	44	$186,390	$5,590	.00%
NON-PERMIT	20	$264,625	$7,949	.00%
OTHER	717	$11,242,935	$337,198	.08%
* TOTAL COUNTY *	4,627	$186,336,681	$5,595,121	1.39%
MILLS COUNTY				
GLENWOOD*	575	$20,768,473	$622,995	.15%
MALVERN	242	$5,045,931	$151,115	.04%
EMERSON	87	$1,938,546	$58,158	.01%
HASTINGS	48	$363,294	$10,898	.00%
HENDERSON	64	$650,840	$19,525	.00%
SILVER CITY	40	$695,556	$20,868	.01%
NON-PERMIT	6	$26,832	$848	.00%
OTHER	366	$3,407,022	$102,168	.03%
* TOTAL COUNTY *	1,428	$32,896,494	$986,575	.25%
MITCHELL COUNTY				
OSAGE*	681	$22,320,319	$669,614	.17%
ST ANSGAR	250	$8,480,118	$254,400	.06%
RICEVILLE	155	$2,088,197	$62,588	.02%
STACYVILLE	143	$3,988,655	$119,659	.03%
NON-PERMIT	11	$44,763	$1,348	.00%
OTHER	525	$5,892,174	$176,747	.04%
* TOTAL COUNTY *	1,765	$42,814,226	$1,284,356	.32%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA	COUNTY				
ONAWA*		666	$22,858,319	$685,745	.17%
MAPLETON		359	$10,319,616	$309,587	.08%
UTE		156	$2,343,087	$70,291	.02%
WHITING		117	$937,334	$28,119	.01%
BLENCOE		52	$321,749	$9,655	.00%
CASTANA		49	$784,333	$23,530	.01%
MOORHEAD		75	$1,643,513	$49,242	.01%
SOLDIER		92	$1,006,514	$30,197	.01%
NON-PERMIT		10	$29,296	$886	.00%
OTHER		249	$2,272,563	$68,172	.02%
* TOTAL COUNTY *		1,825	$42,516,324	$1,275,424	.32%
MONROE	COUNTY				
ALBIA*		734	$21,451,246	$643,335	.16%
LOVILIA		99	$725,397	$21,754	.01%
NON-PERMIT		18	$61,493	$1,950	.00%
OTHER		339	$4,612,443	$138,370	.03%
* TOTAL COUNTY *		1,190	$26,850,579	$805,409	.20%
MONTGOMERY	COUNTY				
RED OAK*		1,107	$46,069,324	$1,381,604	.34%
VILLISCA		283	$3,900,422	$116,942	.03%
STANTON		146	$3,139,113	$94,176	.02%
ELLIOTT		93	$887,903	$26,638	.01%
NON-PERMIT		12	$48,162	$1,450	.00%
OTHER		312	$3,699,169	$110,974	.03%
* TOTAL COUNTY *		1,953	$57,744,093	$1,731,784	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	2,559	$129,433,576	$3,860,978	.96%
WEST LIBERTY	404	$10,756,065	$322,570	.08%
WILTON	344	$24,473,340	$734,208	.18%
ATALISSA	63	$331,956	$9,958	.00%
CONESVILLE	46	$358,565	$10,757	.00%
NICHOLS	67	$2,722,023	$81,665	.02%
NON-PERMIT	29	$176,658	$5,360	.00%
OTHER	736	$12,899,486	$386,983	.10%
* TOTAL COUNTY *	4,248	$181,151,669	$5,412,479	1.35%
OBRIEN COUNTY				
SHELDON	911	$36,150,694	$1,084,480	.27%
HARTLEY	377	$9,069,414	$272,020	.07%
PAULLINA	346	$6,487,927	$194,421	.05%
PRIMGHAR*	208	$4,822,967	$144,575	.04%
SANBORN	262	$5,006,426	$149,636	.04%
SUTHERLAND	209	$2,481,820	$74,406	.02%
NON-PERMIT	10	$19,630	$597	.00%
OTHER	450	$4,361,428	$130,825	.03%
* TOTAL COUNTY *	2,773	$68,400,306	$2,050,960	.51%
OSCEOLA COUNTY				
SIBLEY*	590	$18,118,150	$543,539	.14%
ASHTON	115	$2,019,707	$60,592	.02%
OCHEYEDAN	139	$2,313,730	$69,409	.02%
HARRIS	40	$442,251	$13,270	.00%
MELVIN	99	$3,218,813	$96,561	.02%
NON-PERMIT	6	$37,999	$1,143	.00%
OTHER	265	$1,529,294	$45,886	.01%
* TOTAL COUNTY *	1,254	$27,679,944	$830,400	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	843	$30,341,199	$910,240	.23%
SHENANDOAH	1,215	$38,821,738	$1,164,613	.29%
ESSEX	159	$2,131,898	$63,958	.02%
BLANCHARD	40	$210,054	$6,302	.00%
COIN	54	$506,922	$15,208	.00%
COLLEGE SPRINGS	45	$279,774	$8,398	.00%
NON-PERMIT	12	$23,832	$719	.00%
OTHER	384	$6,805,104	$204,122	.05%
* TOTAL COUNTY *	2,752	$79,120,521	$2,373,560	.59%
PALO ALTO COUNTY				
EMMETSBURG*	653	$23,969,599	$719,064	.18%
GRAETTINGER	202	$2,536,537	$76,086	.02%
RUTHVEN	156	$3,267,457	$98,032	.02%
WEST BEND	207	$6,226,679	$186,766	.05%
AYRSHIRE	60	$781,180	$23,436	.01%
MALLARD	81	$946,124	$28,382	.01%
NON-PERMIT	16	$43,027	$1,300	.00%
OTHER	327	$4,163,209	$124,893	.03%
* TOTAL COUNTY *	1,702	$41,933,812	$1,257,959	.31%
PLYMOUTH COUNTY				
LE MARS*	1,158	$51,708,545	$1,551,088	.39%
AKRON	285	$5,504,499	$164,807	.04%
KINGSLEY	293	$5,562,952	$166,893	.04%
REMSEN	331	$8,250,277	$247,499	.06%
MERRILL	153	$1,495,602	$44,863	.01%
BRUNSVILLE	48	$259,291	$7,777	.00%
HINTON	99	$2,523,797	$75,711	.02%
NON-PERMIT	19	$75,459	$2,269	.00%
OTHER	593	$3,406,902	$102,210	.03%
* TOTAL COUNTY *	2,979	$78,787,324	$2,363,117	.59%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	193	$2,794,676	$83,838	.02%
LAURENS	421	$10,671,757	$320,100	.08%
POCAHONTAS*	563	$18,106,820	$542,138	.13%
GILMORE CITY	84	$2,118,377	$63,554	.02%
ROLFE	177	$3,568,095	$107,038	.03%
HAVELOCK	53	$834,809	$25,045	.01%
PALMER	76	$1,293,562	$38,804	.01%
VARINA	47	$207,886	$6,239	.00%
NON-PERMIT	8	$4,397	$137	.00%
OTHER	317	$1,782,973	$53,486	.01%
* TOTAL COUNTY *	1,941	$41,383,352	$1,240,379	.31%
POLK COUNTY				
DES MOINES*	23,961	$1,793,242,376	$53,791,736	13.38%
WEST DES MOINES	2,541	$167,477,982	$5,024,079	1.25%
URBANDALE	579	$16,053,265	$481,563	.12%
ALTOONA	639	$25,823,731	$774,620	.19%
ANKENY	1,431	$53,889,432	$1,615,753	.40%
CLIVE	106	$9,977,144	$299,310	.07%
GRIMES	294	$5,524,170	$165,445	.04%
MITCHELLVILLE	154	$1,565,778	$46,973	.01%
POLK CITY	186	$1,983,206	$59,477	.01%
BONDURANT	153	$1,858,172	$55,745	.01%
ELKHART	56	$657,552	$19,727	.00%
PLEASANT HILL	42	$1,700,596	$51,018	.01%
RUNNELLS	121	$1,647,826	$49,437	.01%
JOHNSTON	107	$2,061,214	$61,838	.02%
NON-PERMIT	377	$5,633,072	$169,665	.04%
OTHER	594	$13,379,899	$401,228	.10%
* TOTAL COUNTY *	31,341	$2,102,475,415	$63,067,614	15.69%

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	4,141	$211,710,730	$6,348,923	1.58%
AVOCA	374	$13,225,888	$396,747	.10%
CARTER LAKE	206	$5,468,842	$164,074	.04%
OAKLAND	307	$7,537,363	$226,047	.06%
CARSON	136	$1,508,814	$45,268	.01%
NEOLA	165	$2,773,999	$83,224	.02%
WALNUT	147	$2,632,062	$78,965	.02%
CRESCENT	64	$1,568,633	$47,043	.01%
HANCOCK	45	$469,146	$14,078	.00%
MACEDONIA	66	$3,064,974	$91,952	.02%
MINDEN	118	$2,647,651	$79,431	.02%
TREYNOR	130	$1,965,812	$58,753	.01%
UNDERWOOD	123	$1,756,633	$52,564	.01%
NON-PERMIT	66	$184,281	$5,596	.00%
OTHER	1,204	$46,306,392	$1,389,110	.35%
* TOTAL COUNTY *	7,392	$302,821,220	$9,081,775	2.26%
POWESHIEK COUNTY				
GRINNELL	1,113	$55,674,234	$1,669,874	.42%
BROOKLYN	329	$10,660,731	$319,742	.08%
MONTEZUMA*	440	$10,946,350	$328,103	.08%
DEEP RIVER	79	$624,058	$18,711	.00%
MALCOM	75	$1,267,165	$38,017	.01%
NON-PERMIT	10	$40,797	$1,234	.00%
OTHER	557	$7,762,764	$232,813	.06%
* TOTAL COUNTY *	2,603	$86,976,099	$2,608,494	.65%
RINGGOLD COUNTY				
MOUNT AYR*	477	$14,164,568	$424,527	.11%
DIAGONAL	86	$965,253	$28,959	.01%
KELLERTON	86	$630,407	$18,908	.00%
TINGLEY	57	$620,136	$18,603	.00%
NON-PERMIT	6	$21,732	$724	.00%
OTHER	273	$2,717,925	$81,536	.02%
* TOTAL COUNTY *	985	$19,120,021	$573,257	.14%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	595	$17,517,417	$525,653	.13%
LAKE VIEW	306	$6,386,670	$191,468	.05%
ODEBOLT	283	$7,087,371	$212,618	.05%
EARLY	135	$3,425,784	$102,774	.03%
SCHALLER	162	$3,928,535	$113,827	.03%
WALL LAKE	164	$3,976,197	$119,282	.03%
AUBURN	91	$1,121,613	$33,649	.01%
LYTTON	91	$1,386,215	$41,587	.01%
NEMAHA	42	$279,732	$8,393	.00%
NON-PERMIT	23	$177,192	$5,325	.00%
OTHER	327	$3,760,180	$112,769	.03%
* TOTAL COUNTY *	2,219	$49,046,906	$1,467,345	.36%
SCOTT COUNTY				
DAVENPORT*	9,252	$645,724,955	$19,360,713	4.82%
BETTENDORF	2,162	$152,036,606	$4,555,602	1.13%
BUFFALO	128	$1,728,416	$51,826	.01%
LE CLAIRE	261	$3,226,780	$96,774	.02%
BLUE GRASS	217	$3,295,200	$98,694	.02%
ELDRIDGE	366	$16,044,834	$481,270	.12%
PRINCETON	130	$3,189,537	$95,687	.02%
WALCOTT	238	$10,157,275	$304,715	.08%
DIXON	54	$855,431	$25,663	.01%
LONG GROVE	63	$402,692	$12,081	.00%
MCCAUSLAND	68	$691,862	$20,755	.01%
NEW LIBERTY	44	$129,880	$3,898	.00%
RIVERDALE	42	$938,110	$28,146	.01%
NON-PERMIT	256	$1,460,926	$43,968	.01%
OTHER	889	$20,836,008	$625,064	.16%
* TOTAL COUNTY *	14,170	$860,718,512	$25,804,859	6.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	1,045	$42,008,357	$1,255,401	.31%
ELK HORN	139	$2,773,326	$83,206	.02%
SHELBY	133	$1,327,076	$39,811	.01%
DEFIANCE	94	$1,011,599	$30,346	.01%
EARLING	149	$1,633,764	$49,005	.01%
IRWIN	137	$2,337,934	$70,139	.02%
PANAMA	86	$588,020	$17,639	.00%
PORTSMOUTH	58	$651,860	$19,555	.00%
WESTPHALIA	46	$534,131	$16,001	.00%
NON-PERMIT	10	$105,364	$3,166	.00%
OTHER	394	$3,974,309	$118,731	.03%
* TOTAL COUNTY *	2,291	$56,945,740	$1,703,000	.42%
SIOUX COUNTY				
HAWARDEN	491	$12,711,005	$380,733	.09%
ALTON	217	$5,663,730	$169,872	.04%
HULL	307	$6,343,998	$190,321	.05%
ORANGE CITY*	604	$23,019,186	$690,580	.17%
ROCK VALLEY	546	$19,352,365	$580,528	.14%
SIOUX CENTER	819	$27,002,732	$810,013	.20%
BOYDEN	162	$3,509,056	$105,239	.03%
HOSPERS	182	$3,061,339	$91,841	.02%
IRETON	176	$4,887,312	$146,617	.04%
GRANVILLE	95	$920,234	$27,608	.01%
MAURICE	62	$236,702	$7,102	.00%
NON-PERMIT	19	$124,160	$3,736	.00%
OTHER	725	$7,408,340	$222,256	.06%
* TOTAL COUNTY *	4,405	$114,240,159	$3,426,446	.85%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	3,712	$215,542,019	$6,458,494	1.61%
NEVADA*	760	$28,912,335	$867,175	.22%
STORY CITY	489	$15,123,708	$453,591	.11%
CAMBRIDGE	79	$492,404	$14,765	.00%
COLO	130	$1,620,274	$44,857	.01%
MAXWELL	127	$1,521,654	$45,647	.01%
ROLAND	159	$2,535,401	$76,051	.02%
SLATER	195	$4,758,439	$142,756	.04%
ZEARING	121	$1,452,886	$43,578	.01%
COLLINS	83	$789,978	$23,698	.01%
GILBERT	71	$585,396	$17,566	.00%
HUXLEY	208	$3,966,795	$118,966	.03%
MCCALLSBURG	76	$359,351	$10,783	.00%
NON-PERMIT	91	$381,574	$11,520	.00%
OTHER	679	$7,610,106	$227,870	.06%
* TOTAL COUNTY *	6,980	$285,652,520	$8,557,217	2.13%
TAMA COUNTY				
TAMA	521	$21,636,715	$647,795	.16%
DYSART	265	$4,152,920	$124,589	.03%
TOLEDO*	398	$20,790,413	$623,701	.16%
TRAER	391	$9,405,557	$282,068	.07%
GARWIN	117	$1,049,714	$31,306	.01%
GLADBROOK	225	$5,218,988	$156,555	.04%
CHELSEA	114	$2,253,157	$67,592	.02%
CLUTIER	55	$566,121	$16,914	.00%
ELBERON	43	$324,837	$9,745	.00%
LINCOLN	45	$1,842,084	$55,137	.01%
NON-PERMIT	14	$89,429	$2,687	.00%
OTHER	497	$2,959,464	$88,777	.02%
* TOTAL COUNTY *	2,685	$70,289,399	$2,106,866	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	444	$7,938,006	$237,993	.06%
LENOX	305	$8,281,105	$248,412	.06%
CLEARFIELD	132	$1,710,521	$51,302	.01%
NEW MARKET	101	$596,916	$17,907	.00%
BLOCKTON	56	$504,928	$15,150	.00%
SHARPSBURG	48	$100,761	$3,024	.00%
NON-PERMIT	6	$9,699	$291	.00%
OTHER	289	$1,147,875	$34,218	.01%
* TOTAL COUNTY *	1,381	$20,289,811	$608,297	.15%
UNION COUNTY				
CRESTON*	1,270	$50,097,167	$1,502,880	.37%
AFTON	201	$3,661,560	$109,840	.03%
LORIMOR	95	$852,886	$25,589	.01%
NON-PERMIT	8	$38,464	$1,159	.00%
OTHER	318	$1,204,020	$36,106	.01%
* TOTAL COUNTY *	1,892	$55,854,097	$1,675,574	.42%
VAN BUREN COUNTY				
KEOSAUQUA*	257	$5,123,160	$153,464	.04%
BONAPARTE	109	$1,402,663	$42,082	.01%
FARMINGTON	222	$2,519,709	$75,591	.02%
MILTON	110	$945,456	$28,328	.01%
BIRMINGHAM	71	$659,170	$19,775	.00%
CANTRIL	81	$622,805	$18,687	.00%
STOCKPORT	76	$901,992	$27,021	.01%
NON-PERMIT	7	$12,264	$371	.00%
OTHER	520	$4,061,990	$121,836	.03%
* TOTAL COUNTY *	1,453	$16,249,209	$487,155	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	3,073	$141,836,552	$4,239,183	1.05%
ELDON	169	$2,965,382	$88,793	.02%
EDDYVILLE	130	$1,296,223	$38,887	.01%
AGENCY	126	$1,061,003	$31,825	.01%
BLAKESBURG	79	$635,124	$19,057	.00%
NON-PERMIT	53	$177,715	$5,359	.00%
OTHER	693	$5,303,388	$159,030	.04%
* TOTAL COUNTY *	4,323	$153,275,387	$4,582,134	1.14%
WARREN COUNTY				
INDIANOLA*	1,246	$44,283,381	$1,328,323	.33%
CARLISLE	312	$5,830,804	$174,925	.04%
NORWALK	261	$3,776,870	$113,305	.03%
MILO	94	$1,186,975	$35,610	.01%
HARTFORD	55	$534,911	$16,048	.00%
LACONA	91	$1,197,070	$35,916	.01%
MARTENSDALE	60	$580,744	$17,421	.00%
NEW VIRGINIA	77	$1,015,942	$30,476	.01%
ST MARYS	40	$483,727	$14,513	.00%
NON-PERMIT	21	$73,360	$2,214	.00%
OTHER	863	$9,148,136	$274,392	.07%
* TOTAL COUNTY *	3,120	$68,111,920	$2,043,143	.51%
WASHINGTON COUNTY				
WASHINGTON*	1,222	$51,658,089	$1,549,503	.39%
KALONA	472	$15,612,536	$468,329	.12%
BRIGHTON	150	$1,622,516	$48,676	.01%
RIVERSIDE	129	$1,909,685	$57,288	.01%
WELLMAN	246	$7,218,807	$216,560	.05%
AINSWORTH	88	$1,498,998	$44,678	.01%
CRAWFORDSVILLE	84	$652,328	$19,572	.00%
WEST CHESTER	52	$151,785	$4,556	.00%
NON-PERMIT	10	$52,831	$1,588	.00%
OTHER	660	$6,062,837	$181,857	.05%
* TOTAL COUNTY *	3,113	$86,440,412	$2,592,607	.64%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	452	$11,263,710	$337,920	.08%
SEYMOUR	191	$1,846,686	$55,403	.01%
ALLERTON	141	$1,116,812	$33,510	.01%
HUMESTON	183	$3,635,168	$109,050	.03%
LINEVILLE	47	$553,356	$16,599	.00%
PROMISE CITY	46	$365,154	$10,956	.00%
NON-PERMIT	6	$24,898	$749	.00%
OTHER	369	$2,718,565	$81,391	.02%
* TOTAL COUNTY *	1,435	$21,524,349	$645,578	.16%
WEBSTER COUNTY				
FT DODGE*	3,542	$202,798,481	$6,082,082	1.51%
GOWRIE	264	$6,737,638	$201,753	.05%
DAYTON	179	$3,637,919	$109,146	.03%
LEHIGH	117	$2,189,788	$65,690	.02%
OTHO	43	$131,460	$3,592	.00%
BADGER	73	$1,101,519	$33,045	.01%
CALLENDAR	73	$1,155,716	$34,673	.01%
CLARE	43	$292,602	$8,757	.00%
DUNCOMBE	57	$561,861	$16,860	.00%
HARCOURT	73	$2,985,776	$89,570	.02%
MOORLAND	48	$494,331	$14,829	.00%
VINCENT	62	$3,123,046	$93,690	.02%
NON-PERMIT	56	$322,050	$9,686	.00%
OTHER	929	$20,642,711	$619,248	.15%
* TOTAL COUNTY *	5,559	$246,174,898	$7,382,621	1.84%
WINNEBAGO COUNTY				
FOREST CITY*	568	$15,149,229	$454,295	.11%
BUFFALO CENTER	304	$6,553,545	$196,279	.05%
LAKE MILLS	462	$12,287,673	$368,636	.09%
THOMPSON	150	$4,716,980	$141,516	.04%
LELAND	62	$211,606	$6,348	.00%
RAKE	85	$1,178,742	$35,358	.01%
NON-PERMIT	5	$16,666	$503	.00%
OTHER	340	$6,051,528	$181,548	.05%
* TOTAL COUNTY *	1,976	$46,165,969	$1,384,483	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	1,178	$49,515,795	$1,485,164	.37%
CALMAR	215	$5,337,586	$158,705	.04%
OSSIAN	237	$3,990,305	$119,697	.03%
FT. ATKINSON	134	$3,911,697	$117,346	.03%
RIDGEWAY	78	$738,368	$22,146	.01%
SPILLVILLE	97	$1,832,930	$54,898	.01%
NON-PERMIT	23	$85,091	$2,563	.00%
OTHER	711	$11,187,257	$335,526	.08%
* TOTAL COUNTY *	2,673	$76,599,029	$2,296,045	.57%
WOODBURY COUNTY				
SIOUX CITY*	7,808	$501,538,024	$15,044,940	3.74%
MOVILLE	236	$9,663,010	$289,875	.07%
ANTHON	212	$4,896,672	$146,899	.04%
CORRECTIONVILLE	217	$2,907,649	$87,231	.02%
DANBURY	123	$1,822,688	$54,661	.01%
SERGEANT BLUFF	240	$4,408,081	$132,245	.03%
SLOAN	162	$2,615,181	$78,457	.02%
CUSHING	94	$459,842	$13,797	.00%
HORNICK	58	$1,205,441	$36,155	.01%
LAWTON	107	$1,304,873	$39,146	.01%
OTO	48	$299,650	$8,992	.00%
PIERSON	102	$1,421,347	$42,632	.01%
SALIX	67	$836,307	$25,091	.01%
SMITHLAND	64	$342,384	$10,271	.00%
BRONSON	40	$206,988	$6,210	.00%
NON-PERMIT	160	$1,456,083	$43,877	.01%
OTHER	354	$3,885,678	$103,838	.03%
* TOTAL COUNTY *	10,094	$539,269,898	$16,164,317	4.02%

RETAIL SALES TAX
BY COUNTY AND TOWN
FISCAL YEAR 1982

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH	COUNTY				
MANLY		198	$3,167,710	$95,034	.02%
NORTHWOOD*		371	$13,439,511	$402,919	.10%
FERTILE		72	$811,167	$24,339	.01%
GRAFTON		86	$1,469,415	$44,083	.01%
HANLONTOWN		59	$659,112	$19,774	.00%
JOICE		52	$339,933	$10,200	.00%
KENSETT		76	$1,013,826	$30,412	.01%
NON-PERMIT		27	$70,792	$2,136	.00%
OTHER		276	$2,583,975	$77,527	.02%
* TOTAL COUNTY *		1,217	$23,555,441	$706,424	.18%
WRIGHT	COUNTY				
CLARION*		658	$23,648,318	$709,326	.18%
EAGLE GROVE		594	$18,920,706	$567,585	.14%
BELMOND		499	$19,785,434	$593,571	.15%
DOWS		184	$2,541,000	$76,234	.02%
GOLDFIELD		146	$3,713,290	$111,400	.03%
ROWAN		77	$1,186,069	$35,586	.01%
WOOLSTOCK		51	$3,873,349	$116,203	.03%
NON-PERMIT		9	$55,697	$1,676	.00%
OTHER		338	$4,062,020	$121,518	.03%
* TOTAL COUNTY *		2,556	$77,785,883	$2,333,099	.58%
* LATE FILERS *		30,266	$240,672,193	$7,188,252	1.79%
** GRAND TOTAL **		375,006	$13,410,646,811	$402,019,740	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	172	$1,414,816
* TOTAL *	172	$1,414,816

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	43	$82,029
BLDG. MTL.	77	$138,882
GEN. MDSE.	28	$35,647
FOOD	28	$33,491
MOTOR VEH.	140	$85,388
APPAREL	29	$19,828
HOME FURN.	46	$11,115
EAT DRINK	110	$97,695
SPECIALTY	183	$66,541
SERVICES	449	$97,992
WHOLESALE	153	$336,714
MISC.	202	$204,127
* TOTAL *	1,488	$1,209,449

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	22	$28,612
GEN. MDSE.		
FOOD	27	$24,719
MOTOR VEH.	64	$64,365
APPAREL		
HOME FURN.	24	$14,087
EAT DRINK	76	$43,480
SPECIALTY	142	$41,930
SERVICES	242	$40,246
WHOLESALE	98	$129,608
MISC.	120	$138,520
* TOTAL *	815	$525,967

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$91,453	52	$276,631	76	$368,084
BLDG. MTL.	23	$38,561	69	$91,985	92	$130,546
GEN. MDSE.	22	$91,793	27	$25,333	49	$117,126
FOOD	20	$70,861	39	$30,045	59	$100,906
MOTOR VEH.	80	$69,616	95	$46,266	175	$115,882
APPAREL	32	$28,238	33	$16,446	65	$44,684
HOME FURN.	20	$15,657	37	$16,566	57	$32,223
EAT DRINK	60	$36,253	136	$87,699	196	$123,952
SPECIALTY	105	$58,540	204	$31,541	309	$90,081
SERVICES	294	$71,021	414	$98,792	708	$169,813
WHOLESALE	42	$99,436	140	$139,465	182	$238,901
MISC.	85	$18,699	191	$164,037	276	$182,736
* TOTAL *	807	$690,128	1,437	$1,024,806	2,244	$1,714,934

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$229,072	41	$82,296	64	$311,368
BLDG. MTL.	48	$99,002	33	$29,872	81	$128,874
GEN. MDSE.	50	$191,789			50	$191,789
FOOD	48	$100,788	35	$7,288	83	$108,076
MOTOR VEH.	114	$114,515	71	$9,124	185	$123,639
APPAREL	43	$48,566			43	$48,566
HOME FURN.	44	$41,458			44	$41,458
EAT DRINK	83	$87,538	75	$23,802	158	$111,340
SPECIALTY	203	$95,949	184	$15,859	387	$111,808
SERVICES	336	$84,626	296	$22,060	632	$106,686
WHOLESALE	78	$112,877	82	$59,132	160	$172,009
MISC.	95	$97,224	163	$23,296	258	$120,520
* TOTAL *	1,165	$1,303,404	980	$272,729	2,145	$1,576,133

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$185,423	34	$9,411	56	$194,834
BLDG. MTL.	43	$36,558	27	$8,435	70	$44,993
GEN. MDSE.						
FOOD	22	$36,318	22	$10,971	44	$47,289
MOTOR VEH.	32	$40,553	37	$19,518	69	$60,071
APPAREL	31	$23,065			31	$23,065
HOME FURN.	35	$44,888			35	$44,888
EAT DRINK	37	$36,153	61	$24,176	98	$60,329
SPECIALTY	89	$61,838	108	$4,544	197	$66,382
SERVICES	187	$58,302	173	$34,759	360	$93,061
WHOLESALE	63	$89,450	97	$54,275	160	$143,725
MISC.	115	$67,850	130	$20,475	245	$88,325
* TOTAL *	676	$680,398	689	$186,564	1,365	$866,962

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					77	$77,481
BLDG. MTL.			22	$74,955	86	$72,614
GEN. MDSE.			27	$54,082		
FOOD					47	$31,581
MOTOR VEH.	39	$68,106	72	$65,058	102	$71,055
APPAREL	25	$25,134	28	$43,455		
HOME FURN.			48	$54,765	31	$16,180
EAT DRINK	49	$26,872	59	$72,703	127	$61,605
SPECIALTY	49	$21,556	133	$57,229	241	$108,273
SERVICES	148	$43,730	209	$61,351	510	$74,565
WHOLESALE	51	$29,051	68	$185,487	253	$216,773
MISC.	121	$211,201	152	$352,125	234	$39,720
* TOTAL *	482	$425,650	818	$1,021,210	1,708	$769,847

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	77	$77,481
BLDG. MTL.	108	$147,569
GEN. MDSE.	27	$54,082
FOOD	47	$31,581
MOTOR VEH.	213	$204,219
APPAREL	53	$68,589
HOME FURN.	79	$70,945
EAT DRINK	235	$161,180
SPECIALTY	423	$187,058
SERVICES	867	$179,046
WHOLESALE	372	$431,311
MISC.	507	$603,046
* TOTAL *	3,008	$2,216,707

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

BLACK HAWK CLASS	WATERLOO* NO. OF BUS.	 COMPUTED TAX	CEDAR FALLS NO. OF BUS.	 COMPUTED TAX	EVANSDALE NO. OF BUS.	 COMPUTED TAX
UTILITIES	49	$2,449,661	31	$648,788		
BLDG. MTL.	226	$638,069	91	$303,904		
GEN. MDSE.	97	$2,178,937	41	$526,757		
FOOD	218	$631,134	119	$277,428		
MOTOR VEH.	581	$783,726	248	$316,236	24	$10,831
APPAREL	224	$434,324	180	$303,653		
HOME FURN.	359	$661,063	158	$234,178		
EAT DRINK	633	$1,119,126	281	$607,309	34	$31,284
SPECIALTY	1,589	$1,234,713	844	$461,863	97	$20,016
SERVICES	2,213	$1,640,913	906	$532,730	86	$37,310
WHOLESALE	744	$1,996,502	224	$276,076	23	$4,519
MISC.	828	$963,891	294	$403,879	79	$67,441
* TOTAL *	7,761	$14,732,059	3,417	$4,892,801	343	$171,401

BLACK HAWK CLASS	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	49	$86,690	129	$3,185,139
BLDG. MTL.	59	$102,191	376	$1,044,164
GEN. MDSE.	23	$16,503	161	$2,722,197
FOOD	40	$54,721	377	$963,283
MOTOR VEH.	127	$59,125	980	$1,169,918
APPAREL			404	$737,977
HOME FURN.	42	$11,917	559	$907,158
EAT DRINK	116	$70,754	1,064	$1,828,473
SPECIALTY	259	$73,558	2,789	$1,790,150
SERVICES	487	$85,271	3,692	$2,296,224
WHOLESALE	196	$202,995	1,187	$2,480,092
MISC.	349	$83,516	1,550	$1,518,727
* TOTAL *	1,747	$847,241	13,268	$20,643,502

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$338,138	56	$155,590	77	$493,728
BLDG. MTL.	63	$91,631	54	$44,840	117	$136,471
GEN. MDSE.	43	$185,496			43	$185,496
FOOD	42	$112,519	46	$33,323	88	$145,842
MOTOR VEH.	121	$138,888	104	$31,068	225	$169,956
APPAREL	45	$64,000			45	$64,000
HOME FURN.	58	$131,871	41	$34,807	99	$166,678
EAT DRINK	141	$177,477	71	$23,187	212	$200,664
SPECIALTY	384	$150,993	268	$21,445	652	$172,438
SERVICES	524	$153,751	354	$41,314	878	$195,065
WHOLESALE	124	$134,988	143	$105,040	267	$240,028
MISC.	196	$135,459	233	$120,773	429	$256,232
* TOTAL *	1,762	$1,815,211	1,370	$611,387	3,132	$2,426,598

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			79	$144,234	79	$144,234
BLDG. MTL.	39	$93,729	106	$130,462	145	$224,191
GEN. MDSE.	35	$152,408	38	$29,054	73	$181,462
FOOD			55	$45,810	55	$45,810
MOTOR VEH.	107	$120,730	119	$109,127	226	$229,857
APPAREL	68	$68,444	38	$8,683	106	$77,127
HOME FURN.	43	$42,573	52	$19,293	95	$61,866
EAT DRINK	88	$108,683	111	$79,421	199	$188,104
SPECIALTY	222	$118,400	362	$60,344	584	$178,744
SERVICES	319	$246,082	545	$166,462	864	$412,544
WHOLESALE	98	$305,108	228	$292,487	326	$597,595
MISC.	167	$396,589	308	$72,106	475	$468,695
* TOTAL *	1,186	$1,652,746	2,041	$1,157,483	3,227	$2,810,229

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			57	$104,112	57	$104,112
BLDG. MTL.	37	$87,403	81	$105,860	118	$193,263
GEN. MDSE.	22	$101,571			22	$101,571
FOOD			56	$35,432	56	$35,432
MOTOR VEH.	74	$74,443	127	$102,982	201	$177,425
APPAREL	33	$25,726			33	$25,726
HOME FURN.	22	$15,277	54	$19,031	76	$34,308
EAT DRINK	94	$106,427	139	$69,396	233	$175,823
SPECIALTY	185	$99,143	263	$32,874	448	$132,017
SERVICES	278	$65,598	537	$85,705	815	$151,303
WHOLESALE	95	$227,203	255	$320,672	350	$547,875
MISC.	146	$324,665	196	$64,232	342	$388,897
* TOTAL *	986	$1,127,456	1,765	$940,296	2,751	$2,067,752

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$336,968	72	$105,182	104	$442,150
BLDG. MTL.	38	$78,670	77	$180,914	115	$259,584
GEN. MDSE.	31	$213,503	23	$16,302	54	$229,805
FOOD	24	$127,285	26	$14,183	50	$141,468
MOTOR VEH.	135	$156,918	108	$37,725	243	$194,643
APPAREL	72	$115,104	23	$8,071	95	$123,175
HOME FURN.	99	$68,437	30	$63,775	129	$132,212
EAT DRINK	104	$159,462	134	$55,315	238	$214,777
SPECIALTY	260	$209,029	249	$46,938	509	$255,967
SERVICES	446	$201,362	433	$61,199	879	$262,561
WHOLESALE	151	$239,559	230	$381,074	381	$620,633
MISC.	173	$195,011	278	$72,875	451	$267,886
* TOTAL *	1,565	$2,101,308	1,683	$1,043,553	3,248	$3,144,861

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

BUTLER COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	124	$405,871
BLDG. MTL.	135	$170,016
GEN. MDSE.	38	$49,131
FOOD	84	$52,495
MOTOR VEH.	197	$115,146
APPAREL	34	$18,129
HOME FURN.	94	$36,336
EAT DRINK	166	$86,619
SPECIALTY	352	$86,004
SERVICES	802	$171,190
WHOLESALE	225	$315,785
MISC.	323	$81,578
* TOTAL *	2,574	$1,588,300

CALHOUN COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$279,814
BLDG. MTL.	89	$91,964
GEN. MDSE.	38	$41,334
FOOD	68	$63,572
MOTOR VEH.	144	$69,553
APPAREL	47	$50,690
HOME FURN.	94	$37,436
EAT DRINK	115	$72,687
SPECIALTY	297	$82,154
SERVICES	605	$165,145
WHOLESALE	254	$408,820
MISC.	266	$38,194
* TOTAL *	2,073	$1,421,363

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$325,745	100	$119,211	127	$444,956
BLDG. MTL.	59	$197,524	74	$83,225	133	$280,749
GEN. MDSE.	33	$339,149	37	$23,198	70	$362,347
FOOD	27	$127,513	48	$23,502	75	$151,015
MOTOR VEH.	103	$148,960	141	$94,709	244	$243,669
APPAREL	65	$93,475			65	$93,475
HOME FURN.	72	$143,753	47	$48,151	119	$191,904
EAT DRINK	130	$197,757	161	$91,401	291	$289,158
SPECIALTY	231	$199,970	244	$51,241	475	$251,211
SERVICES	456	$199,666	419	$113,059	875	$312,725
WHOLESALE	183	$338,991	263	$336,520	446	$675,511
MISC.	165	$40,678	216	$125,539	381	$166,217
* TOTAL *	1,551	$2,353,181	1,750	$1,109,756	3,301	$3,462,937

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			85	$74,997	85	$74,997
BLDG. MTL.	47	$161,123	52	$39,306	99	$200,429
GEN. MDSE.	40	$279,452	20	$13,656	60	$293,108
FOOD	37	$116,145	33	$30,278	70	$146,423
MOTOR VEH.	136	$97,553	108	$57,917	244	$155,470
APPAREL	75	$79,368			75	$79,368
HOME FURN.	49	$35,167	54	$12,904	103	$48,071
EAT DRINK	84	$113,542	108	$56,131	192	$169,673
SPECIALTY	210	$141,022	203	$41,012	413	$182,034
SERVICES	351	$124,150	449	$120,332	800	$244,482
WHOLESALE	135	$255,466	182	$186,953	317	$442,419
MISC.	188	$332,522	211	$60,189	399	$392,711
* TOTAL *	1,352	$1,735,510	1,505	$693,675	2,857	$2,429,185

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			71	$69,086	71	$69,086
BLDG. MTL.	20	$40,989	45	$48,668	65	$89,657
GEN. MDSE.	20	$55,905	27	$19,658	47	$75,563
FOOD	20	$41,396	36	$28,144	56	$69,540
MOTOR VEH.	51	$62,052	157	$115,119	208	$177,171
APPAREL	34	$41,647			34	$41,647
HOME FURN.	20	$35,169	62	$20,174	82	$55,343
EAT DRINK	39	$24,134	128	$108,771	167	$132,905
SPECIALTY	132	$42,367	337	$54,135	469	$96,502
SERVICES	196	$50,135	620	$119,853	816	$169,988
WHOLESALE	88	$164,648	235	$393,545	323	$558,193
MISC.	93	$186,290	349	$112,667	442	$298,957
* TOTAL *	713	$744,732	2,067	$1,089,820	2,780	$1,834,552

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	35	$796,462	21	$166,431	45	$21,084
BLDG. MTL.	96	$256,989	37	$81,298	42	$80,512
GEN. MDSE.	58	$1,189,702	33	$44,012		
FOOD	71	$269,510	22	$83,512	35	$14,664
MOTOR VEH.	267	$339,893	106	$135,101	68	$30,118
APPAREL	144	$280,383	57	$48,528		
HOME FURN.	141	$184,689	52	$23,593		
EAT DRINK	320	$472,750	113	$192,807	68	$90,171
SPECIALTY	746	$512,093	215	$93,155	194	$44,121
SERVICES	1,042	$803,441	325	$171,488	294	$50,775
WHOLESALE	345	$759,360	107	$62,768	196	$76,888
MISC.	392	$223,916	121	$100,528	209	$60,055
* TOTAL *	3,657	$6,089,188	1,209	$1,203,221	1,151	$468,388

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	101	$983,977
BLDG. MTL.	175	$418,799
GEN. MDSE.	91	$1,233,714
FOOD	128	$367,686
MOTOR VEH.	441	$505,112
APPAREL	201	$328,911
HOME FURN.	193	$208,282
EAT DRINK	501	$755,728
SPECIALTY	1,155	$649,369
SERVICES	1,661	$1,025,704
WHOLESALE	648	$899,016
MISC.	722	$384,499
* TOTAL *	6,017	$7,760,797

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$289,513	64	$49,836	88	$339,349
BLDG. MTL.	32	$55,765	30	$85,269	62	$141,034
GEN. MDSE.	24	$181,244			24	$181,244
FOOD	31	$105,926			31	$105,926
MOTOR VEH.	90	$115,245	84	$36,128	174	$151,373
APPAREL	59	$88,552			59	$88,552
HOME FURN.	42	$68,940	29	$6,954	71	$75,894
EAT DRINK	87	$103,328	62	$23,909	149	$127,237
SPECIALTY	205	$114,195	200	$35,379	405	$149,574
SERVICES	393	$97,601	377	$82,340	770	$179,941
WHOLESALE	91	$122,609	147	$96,745	238	$219,354
MISC.	126	$141,819	255	$77,078	381	$218,897
* TOTAL *	1,204	$1,484,737	1,248	$493,638	2,452	$1,978,375

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			57	$87,928	57	$87,928
BLDG. MTL.	25	$81,754	61	$56,284	86	$138,038
GEN. MDSE.	27	$62,646			27	$62,646
FOOD			43	$20,141	43	$20,141
MOTOR VEH.	104	$115,821	103	$86,792	207	$202,613
APPAREL	32	$22,254			32	$22,254
HOME FURN.	27	$24,478	21	$12,979	48	$37,457
EAT DRINK	52	$50,267	108	$63,209	160	$113,476
SPECIALTY	128	$64,024	222	$22,486	350	$86,510
SERVICES	199	$93,741	346	$62,970	545	$156,711
WHOLESALE	69	$212,433	163	$207,713	232	$420,146
MISC.	109	$207,996	233	$100,134	342	$308,130
* TOTAL *	772	$935,414	1,357	$720,636	2,129	$1,656,050

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	24	$74,105			24	$74,105
GEN. MDSE.						
FOOD	26	$69,509			26	$69,509
MOTOR VEH.	61	$51,799	34	$3,250	115	$55,049
APPAREL	22	$21,598			22	$21,598
HOME FURN.	41	$19,404			41	$19,404
EAT DRINK	57	$62,282			57	$62,282
SPECIALTY	135	$44,777	70	$12,280	205	$57,057
SERVICES	267	$80,133	119	$27,176	386	$107,309
WHOLESALE	78	$162,055	60	$17,207	138	$179,262
MISC.	101	$357,200	95	$59,135	196	$416,335
* TOTAL *	832	$942,862	378	$119,048	1,210	$1,061,910

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$302,787	67	$65,750	96	$368,537
BLDG. MTL.	95	$163,967	50	$45,984	145	$229,951
GEN. MDSE.	45	$439,590			45	$439,590
FOOD	51	$153,111	27	$7,129	78	$160,240
MOTOR VEH.	110	$263,342	70	$24,460	180	$287,802
APPAREL	134	$184,996			134	$184,996
HOME FURN.	119	$146,761	25	$11,576	144	$158,337
EAT DRINK	151	$226,580	68	$23,536	219	$250,116
SPECIALTY	364	$270,366	162	$12,702	526	$283,068
SERVICES	563	$293,294	244	$17,351	807	$310,645
WHOLESALE	204	$364,423	163	$292,717	367	$657,140
MISC.	198	$113,068	152	$52,198	350	$165,266
* TOTAL *	2,063	$2,942,285	1,028	$553,403	3,091	$3,495,688

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	129	$224,791
BLDG. MTL.	156	$260,047
GEN. MDSE.	59	$55,255
FOOD	103	$82,811
MOTOR VEH.	245	$130,864
APPAREL	30	$37,375
HOME FURN.	77	$56,444
EAT DRINK	250	$155,767
SPECIALTY	430	$117,080
SERVICES	832	$160,270
WHOLESALE	409	$702,769
MISC.	325	$66,882
* TOTAL *	3,045	$2,050,355

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	44	$777,022				
BLDG. MTL.	83	$251,175	20	$37,459		
GEN. MDSE.	50	$909,243				
FOOD	97	$337,720				
MOTOR VEH.	238	$465,197	53	$21,821	27	$7,073
APPAREL	89	$103,431				
HOME FURN.	144	$280,853	38	$38,934		
EAT DRINK	365	$526,685	69	$63,794	35	$31,587
SPECIALTY	617	$673,095	78	$66,174	58	$4,485
SERVICES	1,071	$452,762	226	$39,209	133	$24,026
WHOLESALE	200	$286,906	115	$193,777		
MISC.	351	$338,193	130	$375,289	80	$70,735
* TOTAL *	3,349	$5,402,282	729	$836,457	333	$137,906

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	90	$56,237	134	$833,259
BLDG. MTL.	58	$42,425	161	$331,059
GEN. MDSE.			50	$909,243
FOOD	38	$14,006	135	$351,726
MOTOR VEH.	111	$79,518	429	$573,609
APPAREL			89	$103,431
HOME FURN.	32	$21,419	214	$341,206
EAT DRINK	145	$61,208	614	$683,274
SPECIALTY	216	$19,005	969	$762,759
SERVICES	546	$146,633	1,976	$662,630
WHOLESALE	187	$178,910	502	$659,593
MISC.	278	$42,479	839	$826,696
* TOTAL *	1,701	$661,840	6,112	$7,038,485

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$223,611	68	$105,132	88	$328,743
BLDG. MTL.	61	$133,010	56	$45,614	117	$178,624
GEN. MDSE.	31	$190,032			31	$190,032
FOOD	32	$88,981	58	$22,989	90	$111,970
MOTOR VEH.	87	$92,864	115	$66,348	202	$159,212
APPAREL	55	$68,523			55	$68,523
HOME FURN.	57	$35,858	36	$2,268	93	$38,126
EAT DRINK	126	$155,858	119	$60,265	245	$216,123
SPECIALTY	178	$117,719	185	$32,097	363	$149,816
SERVICES	276	$105,284	485	$83,037	761	$188,321
WHOLESALE	86	$136,480	200	$126,265	286	$262,745
MISC.	153	$51,845	183	$48,672	336	$100,517
* TOTAL *	1,162	$1,400,065	1,505	$592,687	2,667	$1,992,752

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			118	$377,946	118	$377,946
BLDG. MTL.	35	$66,726	112	$98,576	147	$165,302
GEN. MDSE.	35	$188,123	55	$59,037	90	$247,160
FOOD			69	$50,791	69	$50,791
MOTOR VEH.	88	$99,940	231	$130,818	319	$230,758
APPAREL	50	$58,729	31	$9,436	81	$68,165
HOME FURN.	37	$25,178	76	$24,936	113	$50,114
EAT DRINK	68	$61,997	166	$88,171	234	$150,168
SPECIALTY	157	$70,191	456	$91,494	613	$161,685
SERVICES	391	$194,137	820	$281,660	1,211	$475,797
WHOLESALE	93	$144,109	317	$437,464	410	$581,573
MISC.	154	$309,491	319	$175,588	473	$485,079
* TOTAL *	1,108	$1,218,621	2,770	$1,825,917	3,878	$3,044,538

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			46	$22,935	46	$22,935
GEN. MDSE.	20	$32,708			20	$32,708
FOOD			20	$5,524	20	$5,524
MOTOR VEH.	55	$46,987	38	$7,273	93	$54,260
APPAREL	22	$23,450			22	$23,450
HOME FURN.						
EAT DRINK	40	$28,326	22	$8,350	62	$36,676
SPECIALTY	89	$47,629	140	$23,755	229	$71,384
SERVICES	222	$69,691	155	$17,336	377	$87,027
WHOLESALE	28	$68,129	105	$102,083	133	$170,212
MISC.	138	$259,106	127	$21,797	265	$280,903
* TOTAL *	614	$576,026	653	$209,053	1,267	$785,079

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			39	$78,303	39	$78,303
BLDG. MTL.			46	$41,695	46	$41,695
GEN. MDSE.			28	$37,358	28	$37,358
FOOD			21	$27,729	21	$27,729
MOTOR VEH.	29	$25,884	89	$20,478	118	$46,362
APPAREL			22	$11,591	22	$11,591
HOME FURN.			35	$23,725	35	$23,725
EAT DRINK	32	$27,679	61	$26,410	93	$54,089
SPECIALTY	74	$14,206	170	$28,661	244	$42,867
SERVICES	88	$12,246	249	$39,248	337	$51,494
WHOLESALE	37	$46,106	109	$79,217	146	$125,323
MISC.	85	$112,192	100	$21,556	185	$133,748
* TOTAL *	345	$238,313	969	$435,971	1,314	$674,284

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			56	$30,543	56	$30,543
BLDG. MTL.	42	$183,847	51	$82,190	93	$266,037
GEN. MDSE.	25	$128,913			25	$128,913
FOOD			44	$26,187	44	$26,187
MOTOR VEH.	88	$148,721	64	$23,317	152	$172,038
APPAREL	41	$46,423			41	$46,423
HOME FURN.	23	$17,544	28	$14,735	51	$32,279
EAT DRINK	52	$50,367	96	$44,119	148	$94,486
SPECIALTY	145	$81,327	144	$24,690	289	$106,017
SERVICES	273	$51,565	339	$57,999	612	$109,564
WHOLESALE	93	$180,158	216	$244,849	309	$425,007
MISC.	127	$392,184	221	$57,225	326	$444,880
* TOTAL *	909	$1,281,049	1.237	$601,325	2,146	$1,882,374

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$956,893				
BLDG. MTL.	77	$133,434			35	$29,045
GEN. MDSE.	38	$708,690	20	$351,932		
FOOD	161	$301,696			25	$24,058
MOTOR VEH.	181	$253,139	32	$82,519	140	$68,637
APPAREL	109	$176,942	65	$194,369		
HOME FURN.	172	$240,907	20	$35,645	31	$24,622
EAT DRINK	297	$467,451	38	$39,468	52	$42,693
SPECIALTY	596	$331,491	108	$147,356	203	$30,668
SERVICES	840	$491,387	153	$69,674	269	$38,713
WHOLESALE	253	$533,969	48	$112,179	101	$259,536
MISC.	316	$253,839	81	$178,531	252	$69,537
* TOTAL *	3,070	$4,849,838	585	$1,211,673	1,108	$587,509

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$956,893
BLDG. MTL.	112	$162,479
GEN. MDSE.	58	$1,060,622
FOOD	186	$325,754
MOTOR VEH.	353	$404,295
APPAREL	194	$371,311
HOME FURN.	223	$301,174
EAT DRINK	387	$549,612
SPECIALTY	907	$509,515
SERVICES	1,262	$599,774
WHOLESALE	402	$905,684
MISC.	649	$501,907
* TOTAL *	4,763	$6,649,020

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$159,047	90	$174,501	110	$333,548
BLDG. MTL.			48	$47,128	48	$47,128
GEN. MDSE.			20	$39,178	20	$39,178
FOOD			26	$24,617	26	$24,617
MOTOR VEH.	58	$70,564	131	$105,152	189	$175,716
APPAREL	34	$83,300	38	$25,146	72	$108,446
HOME FURN.	52	$49,130	61	$30,713	113	$79,843
EAT DRINK	68	$64,762	228	$223,492	296	$288,254
SPECIALTY	165	$180,972	312	$86,991	477	$267,963
SERVICES	258	$101,915	576	$203,108	834	$305,023
WHOLESALE	49	$25,070	150	$167,329	199	$192,399
MISC.	134	$186,962	239	$36,840	373	$223,802
* TOTAL *	838	$921,722	1,919	$1,164,195	2,757	$2,085,917

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	68	$1,523,518			63	$80,804
BLDG. MTL.	201	$520,088			65	$191,126
GEN. MDSE.	69	$2,158,811	24	$88,763		
FOOD	196	$505,549	24	$22,518	61	$33,826
MOTOR VEH.	389	$487,876	44	$45,961	129	$159,891
APPAREL	243	$439,495	29	$24,304		
HOME FURN.	298	$358,099	32	$65,525	29	$35,018
EAT DRINK	636	$971,194	56	$48,379	223	$171,991
SPECIALTY	1,234	$967,170	99	$60,553	246	$49,538
SERVICES	1,714	$1,245,200	190	$103,410	568	$136,199
WHOLESALE	497	$869,321	56	$292,909	285	$340,428
MISC.	561	$412,920	62	$230,801	394	$119,156
* TOTAL *	6,106	$10,459,241	616	$983,123	2,063	$1,317,977

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	131	$1,604,322
BLDG. MTL.	266	$711,214
GEN. MDSE.	93	$2,247,574
FOOD	281	$561,893
MOTOR VEH.	562	$693,728
APPAREL	272	$463,799
HOME FURN.	359	$458,642
EAT DRINK	915	$1,191,564
SPECIALTY	1,579	$1,077,261
SERVICES	2,472	$1,484,809
WHOLESALE	838	$1,502,658
MISC.	1,017	$762,877
* TOTAL *	8,785	$12,760,341

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$272,189	39	$68,512	63	$340,701
BLDG. MTL.	34	$76,726	32	$31,220	66	$107,946
GEN. MDSE.	40	$187,643			40	$187,643
FOOD	20	$84,808			20	$84,808
MOTOR VEH.	76	$87,234	59	$13,680	135	$100,914
APPAREL	32	$108,084			32	$108,084
HOME FURN.	49	$48,463			49	$48,463
EAT DRINK	76	$102,004	49	$31,810	125	$133,814
SPECIALTY	179	$89,598	116	$26,006	295	$115,604
SERVICES	333	$78,871	231	$31,036	564	$109,907
WHOLESALE	88	$213,671	96	$95,257	184	$308,928
MISC.	122	$32,284	161	$55,440	283	$87,724
* TOTAL *	1,073	$1,381,575	783	$352,961	1,856	$1,734,536

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$254,333	20	$149,860	101	$89,721
BLDG. MTL.	45	$63,463			70	$79,244
GEN. MDSE.	34	$170,156			23	$128,578
FOOD	26	$73,634			74	$36,977
MOTOR VEH.	83	$94,077	55	$49,084	145	$78,819
APPAREL	71	$61,126				
HOME FURN.	50	$42,929			37	$1,755
EAT DRINK	90	$101,325	43	$29,485	134	$73,962
SPECIALTY	218	$110,219	95	$39,996	179	$23,723
SERVICES	313	$158,806	122	$43,852	490	$81,084
WHOLESALE	95	$206,258	48	$95,402	238	$479,611
MISC.	97	$33,029	118	$190,946	226	$61,583
* TOTAL *	1,143	$1,369,355	501	$598,625	1,717	$1,135,057

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	142	$493,914
BLDG. MTL.	115	$142,707
GEN. MDSE.	57	$298,734
FOOD	100	$110,611
MOTOR VEH.	283	$221,980
APPAREL	71	$61,126
HOME FURN.	87	$44,684
EAT DRINK	267	$204,772
SPECIALTY	492	$173,938
SERVICES	925	$283,742
WHOLESALE	381	$781,271
MISC.	441	$285,558
* TOTAL *	3,361	$3,103,037

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$322,189	52	$69,731	76	$391,920
BLDG. MTL.	40	$109,863	54	$49,350	94	$159,213
GEN. MDSE.	36	$272,903			36	$272,903
FOOD	27	$101,343	45	$10,100	72	$111,443
MOTOR VEH.	94	$112,036	73	$56,633	167	$168,669
APPAREL	66	$72,960			66	$72,960
HOME FURN.	56	$54,309	41	$8,528	97	$62,837
EAT DRINK	87	$130,352	67	$30,119	154	$160,471
SPECIALTY	245	$167,342	211	$17,150	456	$184,492
SERVICES	390	$122,153	387	$54,785	777	$176,938
WHOLESALE	124	$159,943	158	$240,834	282	$400,777
MISC.	152	$66,665	231	$46,551	383	$113,216
* TOTAL *	1,341	$1,692,058	1,319	$583,781	2,660	$2,275,839

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$264,583	55	$64,351	79	$328,934
BLDG. MTL.	26	$87,227	46	$23,813	72	$111,040
GEN. MDSE.						
FOOD			33	$3,818	33	$3,818
MOTOR VEH.	63	$97,211	75	$27,604	138	$124,815
APPAREL	36	$38,501			36	$38,501
HOME FURN.	50	$16,611	27	$7,765	77	$24,376
EAT DRINK	81	$83,159	54	$20,071	135	$103,230
SPECIALTY	138	$68,541	130	$21,431	268	$89,972
SERVICES	215	$83,255	239	$29,194	454	$112,449
WHOLESALE	85	$286,583	184	$280,256	269	$566,839
MISC.	157	$120,099	170	$68,429	327	$188,528
* TOTAL *	875	$1,145,770	1,013	$546,732	1,888	$1,692,502

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	73	$98,268
BLDG. MTL.	69	$52,310
GEN. MDSE.	37	$122,653
FOOD	33	$73,860
MOTOR VEH.	100	$66,602
APPAREL	24	$25,182
HOME FURN.	35	$15,068
EAT DRINK	104	$62,432
SPECIALTY	182	$37,039
SERVICES	405	$100,770
WHOLESALE	130	$154,447
MISC.	125	$33,757
* TOTAL *	1,317	$842,588

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			48	$37,675	48	$37,675
BLDG. MTL.	41	$57,323	42	$17,558	83	$74,881
GEN. MDSE.	23	$77,736			23	$77,736
FOOD			25	$14,427	25	$14,427
MOTOR VEH.	47	$60,505	98	$23,596	145	$84,101
APPAREL	42	$35,425			42	$35,425
HOME FURN.	36	$17,991			36	$17,991
EAT DRINK	55	$56,551	62	$24,953	117	$81,504
SPECIALTY	178	$69,548	116	$4,882	294	$74,430
SERVICES	283	$98,265	265	$47,804	548	$146,069
WHOLESALE	80	$117,158	127	$241,094	207	$358,252
MISC.	137	$351,688	147	$40,265	284	$391,953
* TOTAL *	922	$942,190	930	$452,254	1,852	$1,394,444

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$148,958	57	$98,354	78	$247,312
BLDG. MTL.	21	$13,717	36	$33,145	57	$46,862
GEN. MDSE.			26	$14,028	26	$14,028
FOOD			38	$33,125	38	$33,125
MOTOR VEH.	63	$51,488	97	$41,792	160	$93,280
APPAREL	24	$19,603			24	$19,603
HOME FURN.			65	$11,504	65	$11,504
EAT DRINK	35	$20,854	100	$65,808	135	$86,662
SPECIALTY	95	$38,650	199	$27,913	294	$66,563
SERVICES	124	$26,224	380	$59,525	504	$85,749
WHOLESALE	49	$218,987	204	$343,779	253	$562,766
MISC.	98	$149,637	185	$56,916	283	$206,553
* TOTAL *	530	$688,118	1,387	$785,889	1,917	$1,474,007

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	92	$291,098
BLDG. MTL.	62	$81,806
GEN. MDSE.	27	$20,178
FOOD	51	$50,412
MOTOR VEH.	142	$59,852
APPAREL	32	$18,708
HOME FURN.	35	$19,418
EAT DRINK	128	$81,220
SPECIALTY	289	$53,942
SERVICES	566	$63,714
WHOLESALE	203	$253,097
MISC.	237	$60,731
* TOTAL *	1.864	$1,054,176

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$226,207	84	$112,173	104	$338,380
BLDG. MTL.	50	$97,873	64	$55,107	114	$152,980
GEN. MDSE.	30	$138,561			30	$138,561
FOOD	38	$96,795	24	$16,268	62	$113,063
MOTOR VEH.	95	$71,517	118	$49,905	213	$121,422
APPAREL	32	$54,512			32	$54,512
HOME FURN.	32	$43,484	40	$4,928	72	$48,412
EAT DRINK	97	$98,511	97	$84,013	194	$182,524
SPECIALTY	264	$138,376	191	$41,932	455	$180,308
SERVICES	373	$160,452	367	$89,974	740	$250,426
WHOLESALE	109	$89,641	183	$420,178	292	$509,819
MISC.	174	$32,545	197	$27,350	371	$59,895
* TOTAL *	1.314	$1,248,474	1.365	$901,828	2,679	$2,150,302

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	77	$297,479
BLDG. MTL.	88	$108,096
GEN. MDSE.	45	$36,148
FOOD	62	$49,829
MOTOR VEH.	102	$55,454
APPAREL	33	$51,350
HOME FURN.	52	$49,237
EAT DRINK	119	$73,061
SPECIALTY	242	$109,769
SERVICES	605	$167,069
WHOLESALE	235	$463,199
MISC.	240	$66,177
* TOTAL *	1,900	$1,526,868

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$333,453			78	$92,503
BLDG. MTL.	21	$49,118	20	$26,155	91	$187,201
GEN. MDSE.	32	$199,080				
FOOD	27	$78,517			49	$39,689
MOTOR VEH.	83	$74,197	49	$33,160	140	$106,335
APPAREL	56	$59,127	20	$16,345	25	$10,659
HOME FURN.	36	$49,837			59	$32,530
EAT DRINK	80	$85,063	27	$20,743	103	$59,894
SPECIALTY	190	$114,559	106	$43,102	289	$34,049
SERVICES	339	$125,536	181	$36,663	460	$68,133
WHOLESALE	73	$210,418	51	$78,894	247	$570,984
MISC.	122	$31,630	145	$223,011	273	$75,428
* TOTAL *	1,086	$1,410,535	599	$478,073	1,814	$1,277,405

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	105	$425,956
BLDG. MTL.	132	$262,474
GEN. MDSE.	32	$199,080
FOOD	76	$118,206
MOTOR VEH.	272	$213,692
APPAREL	101	$86,131
HOME FURN.	95	$82,367
EAT DRINK	210	$165,700
SPECIALTY	585	$191,710
SERVICES	980	$230,332
WHOLESALE	371	$860,296
MISC.	540	$330,069
* TOTAL *	3,499	$3,166,013

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			62	$174,072	62	$174,072
BLDG. MTL.	22	$33,734	59	$68,345	81	$102,079
GEN. MDSE.	20	$50,199	22	$14,446	42	$64,645
FOOD			53	$49,166	53	$49,166
MOTOR VEH.	58	$39,763	147	$57,445	205	$97,208
APPAREL						
HOME FURN.			46	$33,721	46	$33,721
EAT DRINK	69	$84,228	121	$60,397	190	$144,625
SPECIALTY	82	$32,910	257	$29,169	339	$62,079
SERVICES	167	$35,506	450	$75,165	617	$110,671
WHOLESALE	47	$126,017	197	$160,456	244	$286,473
MISC.	99	$191,395	205	$61,683	304	$253,078
* TOTAL *	564	$593,752	1,619	$784,065	2,183	$1,377,817

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$360,380	56	$99,638	80	$460,018
BLDG. MTL.	47	$95,316	54	$91,159	101	$186,475
GEN. MDSE.	33	$174,148			33	$174,148
FOOD	27	$92,710	35	$20,644	62	$113,354
MOTOR VEH.	93	$72,758	125	$67,609	218	$140,367
APPAREL	56	$59,266			56	$59,266
HOME FURN.	32	$31,477	38	$41,796	70	$73,273
EAT DRINK	71	$102,760	49	$25,042	120	$127,802
SPECIALTY	189	$116,300	205	$20,264	394	$136,564
SERVICES	295	$65,104	414	$84,399	709	$149,503
WHOLESALE	85	$232,865	189	$204,808	274	$437,673
MISC.	116	$77,620	282	$112,681	398	$190,301
* TOTAL *	1,068	$1,480,704	1,447	$768,040	2,515	$2,248,744

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$283,374	35	$12,282	55	$295,656
BLDG. MTL.	37	$109,390	42	$37,676	79	$147,066
GEN. MDSE.	28	$53,032			28	$53,032
FOOD			40	$10,099	40	$10,099
MOTOR VEH.	69	$56,241	46	$26,772	115	$83,013
APPAREL	32	$26,264			32	$26,264
HOME FURN.						
EAT DRINK	55	$32,100	84	$40,800	139	$72,900
SPECIALTY	78	$32,735	115	$29,338	193	$62,073
SERVICES	227	$56,473	245	$28,118	472	$84,591
WHOLESALE	80	$194,103	140	$137,885	220	$331,988
MISC.	132	$93,018	143	$27,840	275	$120,858
* TOTAL *	758	$936,730	840	$350,810	1,648	$1,287,540

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$264,814	60	$38,735	80	$303,549
BLDG. MTL.	42	$71,240	48	$26,731	90	$97,971
GEN. MDSE.						
FOOD	21	$79,642	28	$6,626	49	$86,268
MOTOR VEH.	78	$81,818	74	$55,553	152	$137,371
APPAREL	41	$48,869			41	$48,869
HOME FURN.	36	$33,861			36	$33,861
EAT DRINK	60	$54,961	87	$40,816	147	$95,777
SPECIALTY	120	$49,866	158	$10,547	278	$60,413
SERVICES	194	$89,101	260	$35,642	454	$124,743
WHOLESALE	116	$306,419	122	$74,309	238	$380,728
MISC.	136	$197,445	150	$31,940	286	$229,385
* TOTAL *	864	$1,278,036	987	$320,899	1,851	$1,598,935

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	62	$204,256
BLDG. MTL.	54	$104,793
GEN. MDSE.	20	$33,768
FOOD	44	$47,650
MOTOR VEH.	106	$80,600
APPAREL	34	$23,329
HOME FURN.	46	$17,823
EAT DRINK	82	$51,122
SPECIALTY	184	$44,564
SERVICES	350	$79,224
WHOLESALE	198	$280,389
MISC.	181	$63,560
* TOTAL *	1,361	$1,051,078

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	56	$280,516
BLDG. MTL.	62	$98,818
GEN. MDSE.	33	$36,243
FOOD	74	$104,744
MOTOR VEH.	235	$167,835
APPAREL	51	$26,035
HOME FURN.	58	$97,968
EAT DRINK	159	$401,124
SPECIALTY	362	$140,013
SERVICES	646	$271,788
WHOLESALE	222	$308,017
MISC.	298	$234,793
* TOTAL *	2,256	$2,167,894

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$221,157	78	$100,867	103	$322,024
BLDG. MTL.	32	$78,598	52	$130,078	84	$208,676
GEN. MDSE.	21	$144,544			21	$144,544
FOOD	24	$87,203	70	$27,023	94	$114,226
MOTOR VEH.	112	$108,505	102	$59,687	214	$168,192
APPAREL	65	$53,650			65	$53,650
HOME FURN.	42	$49,578	46	$7,514	88	$57,092
EAT DRINK	107	$95,198	169	$94,065	276	$189,263
SPECIALTY	163	$114,833	300	$92,436	463	$207,269
SERVICES	353	$84,870	599	$96,039	952	$180,909
WHOLESALE	65	$77,729	189	$275,405	254	$353,134
MISC.	129	$75,596	228	$44,154	357	$119,750
* TOTAL *	1,136	$1,191,461	1,833	$927,268	2,971	$2,118,729

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

JASPER CLASS	NEWTON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	29	$483,813	96	$372,578	125	$856,391
BLDG. MTL.	55	$143,666	104	$138,926	159	$282,592
GEN. MDSE.	56	$322,203	27	$23,797	83	$346,000
FOOD	47	$233,731	54	$35,701	101	$269,432
MOTOR VEH.	149	$157,589	185	$118,169	334	$275,758
APPAREL	82	$81,362			82	$81,362
HOME FURN.	116	$145,509	69	$23,763	185	$169,272
EAT DRINK	145	$216,998	105	$72,020	250	$289,018
SPECIALTY	413	$200,563	387	$73,435	800	$273,998
SERVICES	596	$319,163	685	$139,016	1,281	$458,179
WHOLESALE	131	$183,083	292	$449,734	423	$632,817
MISC.	197	$131,890	332	$138,099	529	$269,989
* TOTAL *	2,016	$2,619,570	2,336	$1,585,238	4,352	$4,204,808

JEFFERSON CLASS	FAIRFIELD* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	20	$312,132	31	$9,191	51	$321,323
BLDG. MTL.	58	$131,403	24	$22,745	82	$154,148
GEN. MDSE.	27	$165,900			27	$165,900
FOOD	46	$115,152			46	$115,152
MOTOR VEH.	97	$107,710	67	$47,455	164	$155,165
APPAREL	52	$80,198			52	$80,198
HOME FURN.	56	$47,890			56	$47,890
EAT DRINK	104	$115,953	27	$7,804	131	$123,757
SPECIALTY	298	$129,828	83	$9,443	381	$139,271
SERVICES	363	$125,436	295	$33,775	658	$159,211
WHOLESALE	115	$172,047	84	$73,567	199	$245,614
MISC.	170	$123,522	148	$14,408	318	$137,930
* TOTAL *	1,406	$1,627,171	759	$218,388	2,165	$1,845,559

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	45	$1,276,652			45	$30,960
BLDG. MTL.	86	$225,000	22	$194,247	76	$148,969
GEN. MDSE.	55	$1,165,087				
FOOD	122	$539,804			48	$26,297
MOTOR VEH.	229	$333,900	86	$93,079	98	$61,222
APPAREL	237	$388,151				
HOME FURN.	246	$283,132	46	$81,248	70	$43,195
EAT DRINK	373	$903,723	126	$408,830	120	$267,119
SPECIALTY	978	$1,129,645	131	$92,485	362	$86,865
SERVICES	1,127	$912,081	245	$194,006	640	$195,862
WHOLESALE	247	$441,456	49	$109,718	223	$171,493
MISC.	478	$421,287	159	$308,854	377	$74,204
* TOTAL *	4,223	$8,029,918	864	$1,482,467	2,059	$1,106,186

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	90	$1,307,612
BLDG. MTL.	184	$568,216
GEN. MDSE.	55	$1,165,087
FOOD	170	$566,101
MOTOR VEH.	413	$488,201
APPAREL	237	$388,151
HOME FURN.	362	$407,575
EAT DRINK	619	$1,579,672
SPECIALTY	1,471	$1,308,995
SERVICES	2,012	$1,301,949
WHOLESALE	519	$722,667
MISC.	1,014	$814,345
* TOTAL *	7,146	$10,618,571

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$441,722			62	$35,860
BLDG. MTL.	23	$39,025	24	$39,147	58	$54,967
GEN. MDSE.			22	$56,591		
FOOD			31	$36,551	43	$6,795
MOTOR VEH.	74	$42,899	83	$86,520	115	$85,004
APPAREL	21	$12,375	20	$9,002		
HOME FURN.			43	$27,653	40	$2,716
EAT DRINK	39	$32,951	36	$37,054	88	$56,318
SPECIALTY	99	$31,885	161	$71,871	187	$27,400
SERVICES	182	$41,437	194	$44,959	437	$49,888
WHOLESALE	58	$58,354	98	$232,332	194	$140,980
MISC.	132	$135,040	125	$261,696	230	$51,863
* TOTAL *	652	$835,688	837	$903,376	1,454	$511,791

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITTES	86	$477,582
BLDG. MTL.	105	$133,139
GEN. MDSE.	22	$56,591
FOOD	74	$43,346
MOTOR VEH.	272	$214,423
APPAREL	41	$21,377
HOME FURN.	83	$30,369
EAT DRINK	163	$126,323
SPECIALTY	447	$131,156
SERVICES	813	$136,284
WHOLESALE	350	$431,666
MISC.	487	$448,599
* TOTAL *	2,943	$2,250,855

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	74	$181,842
BLDG. MTL.	85	$86,087
GEN. MDSE.		
FOOD	63	$35,725
MOTOR VEH.	173	$97,643
APPAREL	23	$13,851
HOME FURN.	53	$45,160
EAT DRINK	159	$80,057
SPECIALTY	322	$83,940
SERVICES	657	$101,164
WHOLESALE	324	$369,373
MISC.	276	$77,146
* TOTAL *	2,209	$1,171,988

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			95	$66,002	95	$66,002
BLDG. MTL.	39	$65,502	79	$84,812	118	$150,314
GEN. MDSE.	44	$259,292	26	$24,597	70	$283,889
FOOD	25	$90,582	62	$24,147	87	$114,729
MOTOR VEH.	92	$107,223	147	$105,059	239	$212,282
APPAREL	51	$60,519	21	$5,992	72	$66,511
HOME FURN.	63	$73,631	32	$17,075	95	$90,706
EAT DRINK	84	$121,300	125	$61,933	209	$183,233
SPECIALTY	225	$150,273	316	$78,673	541	$228,946
SERVICES	331	$117,726	482	$95,405	813	$213,131
WHOLESALE	159	$837,386	305	$436,649	464	$1,274,035
MISC.	160	$289,247	299	$93,505	459	$382,752
* TOTAL *	1,273	$2,172,681	1,989	$1,093,849	3,262	$3,266,530

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			33	$477,531	65	$111,403
BLDG. MTL.	42	$115,060	39	$121,048	61	$40,023
GEN. MDSE.	28	$165,279	41	$387,641	20	$147,481
FOOD	36	$85,971	42	$156,095	43	$98,496
MOTOR VEH.	139	$115,945	119	$148,521	111	$59,552
APPAREL	49	$66,823	73	$134,308		
HOME FURN.	61	$71,234	67	$66,304	60	$57,319
EAT DRINK	117	$155,358	177	$225,996	107	$91,162
SPECIALTY	239	$125,004	263	$189,125	289	$67,657
SERVICES	404	$170,427	472	$206,548	524	$149,864
WHOLESALE	71	$211,563	120	$211,663	218	$447,729
MISC.	141	$323,869	255	$304,139	317	$88,022
* TOTAL *	1,327	$1,606,533	1,701	$2,628,919	1,815	$1,358,708

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	98	$588,934
BLDG. MTL.	142	$276,131
GEN. MDSE.	89	$700,401
FOOD	121	$340,562
MOTOR VEH.	369	$324,018
APPAREL	122	$201,131
HOME FURN.	188	$194,857
EAT DRINK	401	$472,516
SPECIALTY	791	$381,786
SERVICES	1,400	$526,839
WHOLESALE	409	$870,955
MISC.	713	$716,030
* TOTAL *	4,843	$5,594,160

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	COMPUTED TAX	MARION NO. OF BUS.	COMPUTED TAX	MT VERNON NO. OF BUS.	COMPUTED TAX
UTILITIES	98	$3,395,242	22	$539,733		
BLDG. MTL.	260	$1,251,793	54	$88,529		
GEN. MDSE.	117	$4,078,036				
FOOD	314	$1,050,994	44	$233,495		
MOTOR VEH.	710	$1,000,398	131	$231,918	20	$12,571
APPAREL	498	$797,567	31	$29,682		
HOME FURN.	533	$952,675	80	$93,098		
EAT DRINK	1,037	$2,139,046	125	$308,332	29	$25,893
SPECIALTY	2,421	$2,057,764	405	$216,223	66	$16,453
SERVICES	3,303	$2,748,079	484	$246,787	101	$26,659
WHOLESALE	1,101	$3,871,683	185	$209,481	28	$8,641
MISC.	1,213	$1,481,631	238	$115,034	115	$296,655
* TOTAL *	11,605	$24,824,908	1,799	$2,312,312	359	$386,872

LINN CLASS	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	105	$93,730	225	$4,028,705
BLDG. MTL.	149	$193,221	463	$1,533,543
GEN. MDSE.	31	$18,499	148	$4,096,535
FOOD	70	$52,893	428	$1,337,382
MOTOR VEH.	217	$137,330	1,078	$1,382,217
APPAREL	32	$4,264	561	$831,513
HOME FURN.	71	$8,348	684	$1,054,121
EAT DRINK	195	$99,575	1,386	$2,572,646
SPECIALTY	547	$73,027	3,439	$2,363,467
SERVICES	912	$150,702	4,800	$3,172,227
WHOLESALE	371	$438,059	1,685	$4,527,864
MISC.	570	$152,722	2,136	$2,046,042
* TOTAL *	3,270	$1,422,370	17,033	$28,946,462

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	60	$126,070
BLDG. MTL.	48	$46,616
GEN. MDSE.	26	$27,736
FOOD	26	$25,449
MOTOR VEH.	104	$97,908
APPAREL	21	$9,227
HOME FURN.	45	$30,350
EAT DRINK	113	$114,439
SPECIALTY	214	$53,896
SERVICES	375	$59,480
WHOLESALE	146	$278,828
MISC.	159	$38,661
* TOTAL *	1,337	$908,660

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			32	$11,704	32	$11,704
BLDG. MTL.	26	$53,829			26	$53,829
GEN. MDSE.	25	$116,349			25	$116,349
FOOD			20	$4,583	20	$4,583
MOTOR VEH.	82	$64,485	36	$36,369	118	$100,854
APPAREL	49	$48,181			49	$48,181
HOME FURN.	21	$14,985			21	$14,985
EAT DRINK	68	$64,071	34	$15,926	102	$79,997
SPECIALTY	194	$64,071	109	$33,397	303	$97,468
SERVICES	303	$77,734	148	$13,482	451	$91,216
WHOLESALE	39	$30,476	86	$106,123	125	$136,599
MISC.	114	$272,084	82	$36,456	196	$308,540
* TOTAL *	921	$806,265	547	$258,040	1,468	$1,064,305

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$112,044	60	$32,282	81	$144,326
BLDG. MTL.			60	$57,876	60	$57,876
GEN. MDSE.						
FOOD			47	$16,907	47	$16,907
MOTOR VEH.	42	$18,440	108	$58,976	150	$77,416
APPAREL						
HOME FURN.			39	$32,429	39	$32,429
EAT DRINK	41	$21,573	86	$49,057	127	$70,630
SPECIALTY	70	$22,694	182	$17,875	252	$40,569
SERVICES	152	$55,274	326	$39,792	478	$95,066
WHOLESALE	43	$96,572	216	$181,464	259	$278,036
MISC.	145	$131,877	200	$104,553	345	$236,430
* TOTAL *	514	$458,474	1,324	$591,211	1,838	$1,049,685

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			29	$21,163	29	$21,163
BLDG. MTL.	31	$69,108	21	$21,820	52	$90,928
GEN. MDSE.	26	$52,460			26	$52,460
FOOD						
MOTOR VEH.	60	$76,062	56	$22,137	116	$98,199
APPAREL	37	$38,776			37	$38,776
HOME FURN.	32	$16,105			32	$16,105
EAT DRINK	45	$29,572	64	$32,753	109	$62,325
SPECIALTY	108	$57,049	163	$21,038	271	$78,087
SERVICES	248	$68,716	240	$28,789	488	$97,505
WHOLESALE	42	$132,770	131	$64,145	173	$196,915
MISC.	111	$184,116	160	$22,190	271	$206,306
* TOTAL *	740	$724,734	864	$234,035	1,604	$958,769

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$422,483	58	$39,695	85	$462,178
BLDG. MTL.	62	$136,329	50	$42,653	112	$178,982
GEN. MDSE.	45	$338,974			45	$338,974
FOOD	47	$164,438	24	$4,831	71	$169,269
MOTOR VEH.	176	$134,051	55	$20,563	231	$154,614
APPAREL	74	$87,230	23	$3,992	97	$91,222
HOME FURN.	71	$107,699	25	$1,552	96	$109,251
EAT DRINK	154	$194,324	65	$23,383	219	$217,707
SPECIALTY	391	$230,622	203	$13,209	594	$243,831
SERVICES	531	$181,442	334	$54,357	865	$235,799
WHOLESALE	150	$332,169	142	$100,371	292	$432,540
MISC.	259	$189,227	222	$36,381	481	$225,608
* TOTAL *	1,987	$2,518,988	1,201	$340,987	3,188	$2,859,975

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$190,172	77	$87,509
BLDG. MTL.	43	$71,477	45	$156,335	52	$70,680
GEN. MDSE.	28	$153,057	24	$76,485	28	$29,277
FOOD	35	$87,111	25	$55,810	32	$10,148
MOTOR VEH.	106	$75,999	79	$69,539	92	$33,701
APPAREL	66	$58,372	51	$56,952		
HOME FURN.	49	$22,792	36	$71,238	44	$19,452
EAT DRINK	114	$131,265	66	$77,098	67	$57,004
SPECIALTY	147	$100,954	155	$101,925	215	$15,976
SERVICES	317	$143,053	280	$103,633	380	$44,620
WHOLESALE	79	$124,749	85	$177,497	175	$115,014
MISC.	100	$378,258	144	$68,104	137	$14,671
* TOTAL *	1,084	$1,347,087	1,010	$1,204,788	1,299	$498,052

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	97	$277,681
BLDG. MTL.	140	$298,492
GEN. MDSE.	80	$258,819
FOOD	92	$153,069
MOTOR VEH.	277	$179,239
APPAREL	117	$115,324
HOME FURN.	129	$113,482
EAT DRINK	247	$265,367
SPECIALTY	517	$218,855
SERVICES	977	$291,306
WHOLESALE	339	$417,260
MISC.	381	$461,033
* TOTAL *	3,393	$3,049,927

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$943,286	72	$66,561	96	$1,009,847
BLDG. MTL.	103	$276,640	43	$40,278	146	$316,918
GEN. MDSE.	41	$621,434			41	$621,434
FOOD	96	$331,029	41	$16,600	137	$347,629
MOTOR VEH.	224	$230,747	96	$64,354	320	$295,101
APPAREL	151	$232,556			151	$232,556
HOME FURN.	189	$218,788	31	$8,726	220	$227,514
EAT DRINK	261	$427,767	95	$57,216	356	$484,983
SPECIALTY	602	$491,566	278	$30,490	880	$522,056
SERVICES	887	$464,898	437	$99,616	1,324	$564,514
WHOLESALE	231	$275,865	241	$217,217	472	$493,082
MISC.	280	$415,011	204	$64,476	484	$479,487
* TOTAL *	3,089	$4,929,587	1,538	$665,534	4,627	$5,595,121

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			55	$22,409	55	$22,409
BLDG. MTL.			42	$38,618	42	$38,618
GEN. MDSE.						
FOOD	24	$54,932			24	$54,932
MOTOR VEH.	40	$33,849	59	$43,269	99	$77,118
APPAREL	28	$39,102			28	$39,102
HOME FURN.						
EAT DRINK	46	$53,546	78	$35,151	124	$88,697
SPECIALTY	89	$31,377	137	$16,634	226	$48,011
SERVICES	203	$59,158	215	$44,057	418	$103,215
WHOLESALE	32	$46,817	115	$101,489	147	$148,306
MISC.	113	$304,214	152	$61,953	265	$366,167
* TOTAL *	575	$622,995	853	$363,580	1,428	$986,575

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			48	$167,370	48	$167,370
BLDG. MTL.	25	$72,112	60	$45,303	85	$117,415
GEN. MDSE.	23	$27,555	22	$10,539	45	$38,094
FOOD	23	$27,862	43	$22,316	66	$50,178
MOTOR VEH.	64	$83,150	79	$40,335	143	$123,485
APPAREL	28	$27,158			28	$27,158
HOME FURN.	27	$20,248	34	$11,466	61	$31,714
EAT DRINK	46	$31,742	83	$42,673	129	$74,415
SPECIALTY	93	$52,796	147	$20,620	240	$73,416
SERVICES	211	$46,320	273	$52,911	484	$99,231
WHOLESALE	68	$166,697	145	$134,903	213	$301,600
MISC.	73	$113,974	150	$66,306	223	$180,280
* TOTAL *	681	$669,614	1,084	$614,742	1,765	$1,284,356

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$135,814	59	$55,756	83	$191,570
BLDG. MTL.	24	$59,252	49	$42,338	73	$101,590
GEN. MDSE.						
FOOD			43	$24,315	43	$24,315
MOTOR VEH.	67	$63,554	81	$43,884	148	$107,438
APPAREL	29	$15,544			29	$15,544
HOME FURN.	23	$6,175	32	$26,654	55	$32,829
EAT DRINK	32	$37,599	130	$56,349	162	$93,948
SPECIALTY	110	$68,531	130	$24,596	240	$93,127
SERVICES	180	$42,996	301	$60,997	481	$103,993
WHOLESALE	72	$170,854	195	$212,014	267	$382,868
MISC.	105	$85,426	139	$42,776	244	$128,202
* TOTAL *	666	$685,745	1,159	$589,679	1,825	$1,275,424

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$162,297			20	$162,297
BLDG. MTL.			20	$3,713	20	$3,713
GEN. MDSE.	24	$76,524			24	$76,524
FOOD	20	$55,299			20	$55,299
MOTOR VEH.	56	$35,951	36	$19,841	92	$55,792
APPAREL	30	$24,593			30	$24,593
HOME FURN.	44	$34,360			44	$34,360
EAT DRINK	56	$26,581	29	$14,514	85	$41,095
SPECIALTY	142	$68,833	61	$13,102	203	$81,935
SERVICES	200	$52,087	146	$59,376	346	$111,463
WHOLESALE	42	$45,105	54	$33,838	96	$78,943
MISC.	100	$61,705	110	$17,690	210	$79,395
* TOTAL *	734	$643,335	456	$162,074	1,190	$805,409

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$259,305	24	$28,791	55	$288,096
BLDG. MTL.	47	$56,260	37	$18,249	84	$74,509
GEN. MDSE.	30	$197,936			30	$197,936
FOOD			24	$12,821	24	$12,821
MOTOR VEH.	90	$74,836	31	$20,924	121	$95,760
APPAREL	53	$41,644			53	$41,844
HOME FURN.	47	$42,647	22	$12,002	69	$54,649
EAT DRINK	72	$101,788	47	$23,209	119	$124,997
SPECIALTY	192	$135,009	143	$32,765	335	$167,774
SERVICES	298	$104,505	242	$43,722	540	$148,227
WHOLESALE	81	$247,475	123	$76,433	204	$323,908
MISC.	166	$119,999	153	$81,264	319	$201,263
* TOTAL *	1,107	$1,381,604	846	$350,180	1,953	$1,731,784

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$707,580	48	$649,440	73	$1,357,020
BLDG. MTL.	56	$321,931	61	$62,301	117	$384,232
GEN. MDSE.	39	$452,234	40	$36,160	79	$488,394
FOOD	69	$255,722	36	$34,503	105	$290,225
MOTOR VEH.	194	$243,093	101	$85,281	295	$328,374
APPAREL	131	$195,848	29	$7,268	160	$203,116
HOME FURN.	121	$148,150	59	$44,744	180	$192,894
EAT DRINK	275	$390,546	115	$55,053	390	$445,599
SPECIALTY	492	$481,783	312	$66,747	804	$548,530
SERVICES	730	$385,206	403	$97,869	1,133	$483,075
WHOLESALE	131	$135,856	222	$312,244	353	$448,100
MISC.	296	$143,029	263	$99,891	559	$242,920
* TOTAL *	2,559	$3,860,976	1,689	$1,551,501	4,248	$5,412,479

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			59	$167,689	59	$167,689
BLDG. MTL.	40	$80,024	73	$57,356	113	$137,380
GEN. MDSE.			27	$10,584	27	$10,584
FOOD	21	$39,799	50	$26,704	71	$66,503
MOTOR VEH.	84	$55,732	149	$63,180	233	$118,912
APPAREL	36	$60,754	52	$14,464	88	$75,218
HOME FURN.	45	$35,825	48	$31,516	93	$67,341
EAT DRINK	60	$65,425	126	$93,301	186	$158,726
SPECIALTY	116	$120,439	285	$67,275	401	$187,714
SERVICES	267	$64,087	518	$134,417	785	$198,504
WHOLESALE	110	$212,639	243	$239,866	353	$452,505
MISC.	132	$349,756	232	$60,128	364	$409,884
* TOTAL *	911	$1,084,480	1,862	$966,480	2,773	$2,050,960

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			30	$5,786	30	$5,786
BLDG. MTL.	31	$36,173	30	$20,072	61	$56,245
GEN. MDSE.						
FOOD						
MOTOR VEH.	40	$29,153	38	$11,996	78	$41,149
APPAREL	31	$31,625			31	$31,625
HOME FURN.						
EAT DRINK	40	$20,618	42	$32,411	82	$53,029
SPECIALTY	86	$47,138	92	$9,219	178	$56,357
SERVICES	157	$65,229	162	$20,176	319	$85,405
WHOLESALE	53	$72,353	117	$136,314	170	$208,667
MISC.	152	$241,250	153	$50,887	305	$292,137
* TOTAL *	590	$543,539	664	$286,861	1,254	$830,400

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

PAGE CLASS	CLARINDA* NO. OF BUS.	COMPUTED TAX	SHENANDOAH NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					40	$23,721
BLDG. MTL.	35	$45,642	65	$95,433	28	$28,508
GEN. MDSE.	20	$62,392				
FOOD	22	$49,486	28	$47,818		
MOTOR VEH.	58	$40,741	101	$61,730	56	$25,674
APPAREL	36	$37,335	63	$74,298		
HOME FURN.	35	$46,012	32	$45,829	28	$4,847
EAT DRINK	72	$61,615	48	$42,978	23	$10,026
SPECIALTY	135	$89,486	214	$148,572	71	$13,400
SERVICES	249	$74,909	346	$100,980	216	$25,667
WHOLESALE	93	$211,672	93	$141,231	81	$126,934
MISC.	68	$190,950	225	$405,744	151	$39,930
* TOTAL *	843	$910,240	1,215	$1,164,613	694	$298,707

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$23,721
BLDG. MTL.	128	$169,583
GEN. MDSE.	20	$62,392
FOOD	50	$97,304
MOTOR VEH.	215	$128,145
APPAREL	99	$111,633
HOME FURN.	95	$96,688
EAT DRINK	143	$114,619
SPECIALTY	420	$251,458
SERVICES	811	$201,556
WHOLESALE	267	$479,837
MISC.	464	$636,624
* TOTAL *	2,752	$2,373,560

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			44	$59,401	44	$59,401
BLDG. MTL.	23	$52,209	46	$74,124	69	$126,333
GEN. MDSE.						
FOOD			30	$15,576	30	$15,576
MOTOR VEH.	74	$121,484	67	$36,349	141	$157,833
APPAREL	24	$15,857			24	$15,857
HOME FURN.	25	$18,081	29	$20,787	54	$38,868
EAT DRINK	45	$27,831	102	$52,289	147	$80,120
SPECIALTY	78	$57,595	153	$15,185	231	$72,780
SERVICES	186	$93,014	291	$44,443	477	$137,457
WHOLESALE	88	$112,776	139	$203,998	227	$316,774
MISC.	110	$220,217	148	$16,743	258	$236,960
* TOTAL *	653	$719,064	1,049	$538,895	1,702	$1,257,959

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$341,457	42	$67,994	62	$409,451
BLDG. MTL.	32	$54,222	71	$120,863	103	$175,085
GEN. MDSE.	25	$172,457	20	$14,004	45	$186,461
FOOD	20	$121,430	59	$23,233	79	$144,663
MOTOR VEH.	73	$73,768	164	$121,407	237	$195,175
APPAREL	53	$68,534	21	$14,630	74	$83,164
HOME FURN.	43	$33,686	41	$23,980	84	$57,666
EAT DRINK	110	$162,770	155	$75,863	265	$238,633
SPECIALTY	199	$154,322	294	$56,064	493	$210,386
SERVICES	297	$103,136	536	$111,762	833	$214,898
WHOLESALE	140	$221,132	217	$150,394	357	$371,526
MISC.	146	$44,174	201	$31,835	347	$76,009
* TOTAL *	1,158	$1,551,088	1,821	$812,029	2,979	$2,363,117

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	93	$264,845
BLDG. MTL.	69	$122,661
GEN. MDSE.	29	$34,632
FOOD	47	$45,723
MOTOR VEH.	165	$81,506
APPAREL	41	$24,102
HOME FURN.	78	$49,117
EAT DRINK	121	$76,201
SPECIALTY	261	$91,587
SERVICES	530	$94,608
WHOLESALE	243	$277,329
MISC.	244	$78,068
* TOTAL *	1,941	$1,240,379

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	156	$7,896,635				
BLDG. MTL.	591	$2,689,244	52	$247,288		
GEN. MDSE.	308	$6,402,702	54	$1,664,569		
FOOD	592	$2,354,652	68	$288,491	25	$163,747
MOTOR VEH.	1,637	$3,044,969	97	$104,789	38	$27,058
APPAREL	828	$1,597,501	223	$462,550		
HOME FURN.	1,027	$2,003,719	149	$203,867	28	$1,836
EAT DRINK	2,077	$3,816,634	185	$413,580	44	$90,500
SPECIALTY	4,869	$4,337,379	741	$575,482	139	$83,237
SERVICES	7,090	$7,939,174	554	$339,684	203	$71,352
WHOLESALE	2,267	$7,554,535	198	$462,446	42	$15,682
MISC.	2,519	$4,154,592	220	$261,233	60	$28,151
* TOTAL *	23,961	$53,791,736	2,541	$5,024,079	579	$481,563

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

POLK CLASS	ALTOONA NO. OF BUS.	 COMPUTED TAX	ANKENY NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES					72	$70,479
BLDG. MTL.			45	$141,401	59	$100,851
GEN. MDSE.			32	$78,330	26	$25,654
FOOD			38	$160,044	48	$94,536
MOTOR VEH.	36	$70,409	105	$96,310	134	$74,596
APPAREL	24	$9,046	47	$50,178		
HOME FURN.	45	$11,293	69	$23,288	47	$14,238
EAT DRINK	43	$149,605	69	$153,269	157	$271,410
SPECIALTY	146	$31,059	351	$204,472	328	$119,016
SERVICES	177	$306,355	383	$171,454	528	$144,207
WHOLESALE	56	$13,838	108	$149,582	167	$222,591
MISC.	112	$183,015	184	$387,425	679	$288,029
* TOTAL *	639	$774,620	1,431	$1,615,753	2,190	$1,379,863

POLK CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	228	$7,967,114
BLDG. MTL.	747	$3,178,784
GEN. MDSE.	420	$8,171,255
FOOD	771	$3,061,470
MOTOR VEH.	2,047	$3,418,131
APPAREL	1,122	$2,119,275
HOME FURN.	1,365	$2,258,241
EAT DRINK	2,575	$4,894,998
SPECIALTY	6,574	$5,350,645
SERVICES	8,935	$8,972,226
WHOLESALE	2,838	$8,418,674
MISC.	3,719	$5,256,801
* TOTAL *	31,341	$63,067,614

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY PUSINESS CLASS
FISCAL YEAR 1982

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$1,269,338			130	$514,162
BLDG. MTL.	79	$281,525			147	$148,060
GEN. MDSE.	52	$875,787				
FOOD	115	$499,191			88	$109,811
MOTOR VEH.	386	$509,596	32	$18,345	284	$231,026
APPAREL	119	$209,846			52	$28,854
HOME FURN.	142	$181,169			53	$31,823
EAT DRINK	460	$850,910	29	$20,177	242	$247,913
SPECIALTY	817	$532,501	21	$2,103	465	$133,676
SERVICES	1,317	$701,676	69	$32,118	898	$248,159
WHOLESALE	276	$254,731			302	$485,169
MISC.	346	$182,653	55	$91,331	384	$390,125
* TOTAL *	4,141	$6,348,923	206	$164,074	3,045	$2,568,778

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	162	$1,783,500
BLDG. MTL.	226	$429,585
GEN. MDSE.	52	$875,787
FOOD	203	$609,002
MOTOR VEH.	702	$758,967
APPAREL	171	$238,700
HOME FURN.	195	$212,992
EAT DRINK	731	$1,119,000
SPECIALTY	1,303	$668,280
SERVICES	2,284	$981,953
WHOLESALE	578	$739,900
MISC.	785	$664,109
* TOTAL *	7,392	$9,081,775

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$454,544	63	$193,272	89	$647,816
BLDG. MTL.	30	$69,602	31	$49,459	61	$119,061
GEN. MDSE.	28	$154,540	23	$16,495	51	$171,035
FOOD	30	$111,234	30	$31,045	60	$142,279
MOTOR VEH.	90	$89,104	139	$129,937	229	$219,041
APPAREL	58	$59,965			58	$59,965
HOME FURN.	31	$38,518	25	$19,834	56	$58,352
EAT DRINK	75	$99,753	93	$75,916	168	$175,669
SPECIALTY	189	$145,477	237	$40,488	426	$185,965
SERVICES	330	$106,567	392	$103,893	722	$210,460
WHOLESALE	126	$293,818	218	$234,106	344	$527,924
MISC.	100	$46,752	239	$44,175	339	$90,927
* TOTAL *	1,113	$1,669,874	1,490	$938,620	2,603	$2,608,494

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	55	$143,675
BLDG. MTL.	39	$27,247
GEN. MDSE.	22	$38,184
FOOD	29	$21,707
MOTOR VEH.	94	$71,670
APPAREL		
HOME FURN.	24	$3,173
EAT DRINK	50	$32,650
SPECIALTY	145	$30,804
SERVICES	329	$50,481
WHOLESALE	97	$118,768
MISC.	101	$34,898
* TOTAL *	985	$573,257

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$132,520	75	$102,266	95	$234,786
BLDG. MTL.	22	$31,080	67	$131,920	89	$163,000
GEN. MDSE.			36	$15,230	36	$15,230
FOOD			50	$28,264	50	$28,264
MOTOR VEH.	64	$48,853	145	$100,430	209	$149,283
APPAREL	28	$30,166	28	$6,186	56	$36,352
HOME FURN.	24	$12,892	22	$7,427	46	$20,319
EAT DRINK	34	$28,677	106	$94,114	140	$122,791
SPECIALTY	97	$37,780	216	$36,894	313	$74,674
SERVICES	147	$38,010	410	$98,774	557	$136,784
WHOLESALE	60	$89,501	236	$266,643	296	$356,144
MISC.	99	$76,174	233	$53,544	332	$129,718
* TOTAL *	595	$525,653	1,624	$941,692	2,219	$1,467,345

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	62	$3,016.301	24	$452,756		
BLDG. MTL.	256	$725,378	35	$230,795		
GEN. MDSE.	121	$2,553,089	23	$864,081		
FOOD	302	$799,902	83	$243,912		
MOTOR VEH.	601	$854,846	169	$194,567		
APPAREL	400	$737,129	78	$77,355		
HOME FURN.	455	$951,863	89	$136,670		
EAT DRINK	915	$1,877,516	204	$567,209	24	$24,603
SPECIALTY	1,713	$2,171,927	420	$317,243	77	$7,203
SERVICES	2,529	$1,681,416	639	$761,592	68	$5,867
WHOLESALE	839	$2,353,875	184	$464,574		
MISC.	1,059	$1,637,471	214	$244,548	92	$59,101
* TOTAL *	9,252	$19,360,713	2,162	$4,555,602	261	$96,774

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	85	$114,329	171	$3,583,386
BLDG. MTL.	66	$87,153	357	$1,043,326
GEN. MDSE.	35	$35,631	179	$3,452,801
FOOD	45	$52,032	430	$1,095,846
MOTOR VEH.	149	$208,985	919	$1,258,398
APPAREL			478	$814,484
HOME FURN.	50	$25,638	594	$1,114,171
EAT DRINK	190	$221,704	1,333	$2,691,032
SPECIALTY	414	$134,060	2,624	$2,630,433
SERVICES	630	$164,981	3,866	$2,633,856
WHOLESALE	268	$487,777	1,291	$3,306,226
MISC.	563	$239,480	1,928	$2,180,900
* TOTAL *	2,495	$1,791,770	14,170	$25,804,859

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			67	$29,154	67	$29,154
BLDG. MTL.	54	$55,933	48	$36,741	102	$92,674
GEN. MDSE.	24	$78,539			24	$78,539
FOOD			35	$6,123	35	$6,123
MOTOR VEH.	80	$104,254	101	$42,425	181	$146,679
APPAREL	47	$49,403	21	$153	68	$49,556
HOME FURN.	44	$42,949	36	$9,044	80	$51,993
EAT DRINK	79	$85,230	89	$45,858	168	$131,088
SPECIALTY	187	$118,321	148	$28,971	335	$147,292
SERVICES	285	$129,355	341	$39,219	626	$168,574
WHOLESALE	86	$177,186	185	$183,643	271	$360,829
MISC.	159	$414,231	175	$26,268	334	$440,499
* TOTAL *	1,045	$1,255,401	1,246	$447,599	2,291	$1,703,000

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	24	$58,904	26	$43,124	56	$153,984
GEN. MDSE.					20	$25,717
FOOD	20	$14,023				
MOTOR VEH.	29	$11,992	35	$86,708	54	$93,379
APPAREL	24	$22,543	31	$27,711	27	$33,466
HOME FURN.			59	$58,445	47	$41,843
EAT DRINK	49	$32,802	20	$13,136	39	$46,097
SPECIALTY	61	$24,345	98	$41,427	122	$72,865
SERVICES	144	$29,473	142	$29,656	211	$46,271
WHOLESALE	52	$90,781	67	$168,659	83	$146,821
MISC.	88	$95,870	126	$221,714	160	$149,570
* TOTAL *	491	$380,733	604	$690,580	819	$810,013

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	83	$261,853	83	$261,853
BLDG. MTL.	99	$109,426	205	$365,438
GEN. MDSE.	22	$13,445	42	$39,162
FOOD	58	$25,119	78	$39,142
MOTOR VEH.	151	$138,363	269	$330,442
APPAREL	36	$18,361	118	$102,081
HOME FURN.	82	$71,242	188	$171,530
EAT DRINK	115	$68,600	223	$160,635
SPECIALTY	374	$48,553	655	$187,190
SERVICES	678	$162,898	1,175	$266,298
WHOLESALE	387	$418,005	589	$824,266
MISC.	406	$209,255	780	$676,409
* TOTAL *	2,491	$1,545,120	4,405	$3,426,446

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$892,332			85	$126,671
BLDG. MTL.	81	$231,764	30	$58,238	109	$125,025
GEN. MDSE.	96	$1,154,676			43	$43,106
FOOD	87	$341,867	22	$41,519	54	$51,335
MOTOR VEH.	202	$275,013	61	$49,354	160	$90,783
APPAREL	193	$374,852			23	$16,248
HOME FURN.	198	$314,935	23	$19,285	79	$64,579
EAT DRINK	352	$796,426	44	$40,974	149	$111,021
SPECIALTY	887	$646,098	157	$47,208	459	$146,519
SERVICES	963	$1,008,447	230	$80,702	677	$99,766
WHOLESALE	267	$245,917	64	$185,747	255	$244,691
MISC.	360	$176,167	129	$344,148	415	$111,904
* TOTAL *	3,712	$6,458,494	760	$867,175	2,508	$1,231,648

STORY CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	111	$1,019,003
BLDG. MTL.	220	$415,027
GEN. MDSE.	139	$1,197,782
FOOD	163	$434,721
MOTOR VEH.	423	$415,150
APPAREL	216	$391,100
HOME FURN.	300	$398,799
EAT DRINK	545	$948,421
SPECIALTY	1,503	$839,825
SERVICES	1,870	$1,188,915
WHOLESALE	586	$676,355
MISC.	904	$632,219
* TOTAL *	6,980	$8,557,317

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			58	$303,750	58	$303,750
BLDG. MTL.			108	$124,578	108	$124,578
GEN. MDSE.	20	$23,590	32	$83,400	52	$106,990
FOOD			57	$81,648	57	$81,648
MOTOR VEH.	42	$27,016	173	$96,952	215	$123,968
APPAREL	20	$12,305	39	$28,059	59	$40,364
HOME FURN.	25	$29,673	64	$38,930	89	$68,603
EAT DRINK	42	$32,411	148	$105,443	190	$137,854
SPECIALTY	58	$27,744	284	$66,630	342	$94,374
SERVICES	154	$40,212	666	$104,988	820	$145,200
WHOLESALE	50	$292,435	270	$373,371	320	$665,806
MISC.	110	$162,409	265	$51,322	375	$213,731
* TOTAL *	521	$647,795	2,164	$1,459,071	2,685	$2,106,866

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	81	$77,140
BLDG. MTL.	76	$61,566
GEN. MDSE.	26	$28,292
FOOD	48	$29,639
MOTOR VEH.	94	$52,847
APPAREL	26	$20,652
HOME FURN.	27	$7,676
EAT DRINK	93	$52,932
SPECIALTY	207	$45,209
SERVICES	396	$53,299
WHOLESALE	173	$158,114
MISC.	134	$20,731
* TOTAL *	1,381	$608,297

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$238,877	32	$24,808	52	$263,685
BLDG. MTL.	35	$77,759			35	$77,759
GEN. MDSE.	28	$189,032			28	$189,032
FOOD	26	$139,553			26	$139,553
MOTOR VEH.	117	$89,379	48	$24,496	165	$113,875
APPAREL	51	$51,746			51	$51,746
HOME FURN.	49	$42,750	22	$8,079	71	$50,829
EAT DRINK	102	$125,825	43	$15,317	145	$141,142
SPECIALTY	212	$183,990	114	$12,093	326	$196,083
SERVICES	401	$131,139	152	$25,395	553	$156,534
WHOLESALE	71	$135,376	77	$30,995	148	$166,371
MISC.	158	$97,454	134	$31,511	292	$128,965
* TOTAL *	1,270	$1,502,880	622	$172,694	1,892	$1,675,574

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	70	$34,807
BLDG. MTL.	54	$65,427
GEN. MDSE.	34	$11,517
FOOD	52	$35,959
MOTOR VEH.	111	$39,930
APPAREL		
HOME FURN.	29	$16,717
EAT DRINK	89	$41,159
SPECIALTY	210	$36,756
SERVICES	436	$59,896
WHOLESALE	179	$108,202
MISC.	184	$36,785
* TOTAL *	1,453	$487,155

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$761,604	55	$47,126	85	$808,930
BLDG. MTL.	77	$237,361	56	$35,435	133	$272,796
GEN. MDSE.	54	$632,251			54	$632,251
FOOD	59	$320,011	31	$11,473	90	$331,484
MOTOR VEH.	241	$262,786	105	$40,439	346	$303,225
APPAREL	97	$121,531			97	$121,531
HOME FURN.	184	$296,727	24	$388	208	$297,115
EAT DRINK	275	$372,228	54	$23,781	329	$396,019
SPECIALTY	611	$414,143	250	$19,115	861	$433,258
SERVICES	1,003	$375,289	341	$40,329	1,344	$415,618
WHOLESALE	179	$299,874	127	$101,328	306	$401,202
MISC.	263	$145,168	207	$23,537	470	$168,705
* TOTAL *	3,073	$4,239,183	1,250	$342,951	4,323	$4,582,134

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			76	$81,725	76	$81,725
BLDG. MTL.	30	$68,321	60	$66,788	90	$135,109
GEN. MDSE.	24	$169,567			24	$169,567
FOOD	34	$124,321	50	$46,366	84	$170,687
MOTOR VEH.	109	$155,172	150	$65,002	259	$220,174
APPAREL	38	$40,327			38	$40,327
HOME FURN.	48	$32,273	60	$10,783	108	$43,056
EAT DRINK	82	$115,467	100	$44,149	182	$159,616
SPECIALTY	266	$94,186	364	$30,168	630	$124,354
SERVICES	392	$110,895	545	$94,427	937	$205,322
WHOLESALE	112	$157,422	203	$180,650	315	$338,072
MISC.	111	$260,372	266	$94,762	377	$355,134
* TOTAL *	1,246	$1,328,323	1,874	$714,820	3,120	$2,043,143

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$278,403	71	$91,887	91	$370,290
BLDG. MTL.	53	$91,404	75	$105,982	128	$197,386
GEN. MDSE.	26	$150,938	30	$29,325	56	$180,263
FOOD	27	$101,402	44	$32,287	71	$133,689
MOTOR VEH.	81	$49,364	131	$98,864	212	$148,228
APPAREL	45	$96,772	20	$3,736	65	$100,508
HOME FURN.	55	$55,243	62	$26,417	117	$81,660
EAT DRINK	94	$123,046	113	$79,170	207	$202,216
SPECIALTY	220	$105,615	271	$75,817	491	$181,432
SERVICES	317	$164,749	564	$119,183	881	$283,932
WHOLESALE	136	$286,894	226	$310,436	362	$597,330
MISC.	148	$45,673	284	$70,000	432	$115,673
* TOTAL *	1,222	$1,549,503	1,891	$1,043,104	3,113	$2,592,607

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	63	$107,048
BLDG. MTL.	72	$75,257
GEN. MDSE.		
FOOD	46	$40,221
MOTOR VEH.	103	$69,600
APPAREL	23	$16,517
HOME FURN.	23	$13,763
EAT DRINK	76	$43,198
SPECIALTY	228	$43,639
SERVICES	428	$55,704
WHOLESALE	212	$135,241
MISC.	161	$45,190
* TOTAL *	1,435	$645,578

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$995,996	129	$159,781	154	$1,155,777
BLDG. MTL.	88	$360,426	92	$92,926	180	$453,352
GEN. MDSE.	47	$1,132,354	21	$18,070	68	$1,150,424
FOOD	75	$272,504	98	$35,111	173	$307,615
MOTOR VEH.	218	$259,511	118	$98,693	336	$358,204
APPAREL	183	$292,052	23	$11,068	206	$303,120
HOME FURN.	170	$270,723	65	$19,093	235	$289,816
EAT DRINK	369	$585,995	134	$128,756	503	$714,751
SPECIALTY	579	$463,817	225	$38,037	804	$501,854
SERVICES	1,096	$533,170	540	$85,045	1,636	$618,215
WHOLESALE	307	$584,479	228	$405,424	535	$989,903
MISC.	385	$331,055	344	$208,535	729	$539,590
* TOTAL *	3,542	$6,082,082	2,017	$1,300,539	5,559	$7,382,621

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			41	$95,143	41	$95,143
BLDG. MTL.	24	$34,966	61	$60,813	85	$95,779
GEN. MDSE.			22	$59,705	22	$59,705
FOOD	24	$39,036	41	$30,812	65	$69,848
MOTOR VEH.	64	$58,592	103	$66,724	167	$125,316
APPAREL			32	$11,384	32	$11,384
HOME FURN.	28	$22,995	42	$27,638	70	$50,633
EAT DRINK	38	$30,761	92	$51,716	130	$82,477
SPECIALTY	99	$24,977	210	$64,166	309	$89,143
SERVICES	163	$43,623	403	$145,149	566	$188,772
WHOLESALE	47	$51,173	164	$245,516	211	$296,689
MISC.	81	$148,172	197	$71,422	278	$219,594
* TOTAL *	568	$454,295	1,408	$930,188	1,976	$1,384,483

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			81	$84,253	81	$84,253
BLDG. MTL.	46	$107,812	52	$53,768	98	$161,580
GEN. MDSE.	24	$147,856			24	$147,856
FOOD	35	$84,758	63	$31,088	98	$115,846
MOTOR VEH.	106	$100,971	110	$50,708	216	$151,679
APPAREL	57	$98,136			57	$98,136
HOME FURN.	51	$34,448	36	$25,143	87	$59,591
EAT DRINK	113	$118,371	117	$56,713	230	$175,084
SPECIALTY	226	$209,149	200	$32,347	426	$241,496
SERVICES	307	$133,794	423	$71,184	730	$204,978
WHOLESALE	85	$161,134	181	$332,840	266	$493,974
MISC.	128	$288,735	232	$72,837	360	$361,572
* TOTAL *	1,178	$1,485,164	1,495	$810,881	2,673	$2,296,045

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	57	$2,218,885	109	$332,416	166	$2,551,301
BLDG. MTL.	224	$820,901	91	$64,721	315	$885,622
GEN. MDSE.	87	$2,145,644	33	$22,619	120	$2,168,263
FOOD	257	$881,245	82	$31,742	339	$912,987
MOTOR VEH.	538	$771,433	184	$115,382	722	$886,815
APPAREL	393	$897,768			393	$897,768
HOME FURN.	344	$504,933	36	$20,177	380	$525,110
EAT DRINK	770	$1,169,630	187	$107,598	957	$1,277,228
SPECIALTY	1,414	$1,333,074	266	$50,173	1,680	$1,383,247
SERVICES	2,203	$1,457,252	630	$105,980	2,833	$1,563,232
WHOLESALE	823	$1,836,954	238	$179,420	1,061	$2,016,374
MISC.	698	$1,007,221	430	$89,149	1,128	$1,096,370
* TOTAL *	7,808	$15,044,940	2,286	$1,119,377	10,094	$16,164,317

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

WORTH CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	58	$137,753
BLDG. MTL.	55	$63,473
GEN. MDSE.	24	$15,635
FOOD	36	$35,873
MOTOR VEH.	79	$41,738
APPAREL		
HOME FURN.	42	$19,407
EAT DRINK	85	$47,496
SPECIALTY	191	$39,525
SERVICES	289	$53,344
WHOLESALE	175	$189,885
MISC.	183	$62,295
* TOTAL *	1,217	$706,424

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					61	$120,392
BLDG. MTL.	34	$43,336	24	$26,560	46	$147,664
GEN. MDSE.					25	$29,962
FOOD					28	$44,524
MOTOR VEH.	61	$34,999	54	$62,410	94	$65,559
APPAREL			24	$24,922		
HOME FURN.	24	$18,291	25	$14,443	34	$18,143
EAT DRINK	56	$42,399	54	$36,671	82	$60,678
SPECIALTY	94	$36,508	79	$27,644	165	$66,352
SERVICES	199	$120,433	187	$180,494	410	$67,297
WHOLESALE	65	$176,730	41	$63,299	183	$286,857
MISC.	125	$236,630	106	$131,142	176	$146,760
* TOTAL *	658	$709,326	594	$567,585	1,304	$1,056,168

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
FISCAL YEAR 1982

WRIGHT	COUNTY TOTAL	
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	61	$120,392
BLDG. MTL.	104	$217,560
GEN. MDSE.	25	$29,962
FOOD	28	$44,524
MOTOR VEH.	209	$162,968
APPAREL	24	$24,922
HOME FURN.	83	$50,877
EAT DRINK	192	$139,748
SPECIALTY	338	$130,504
SERVICES	796	$368,224
WHOLESALE	289	$528,886
MISC.	407	$514,532
* TOTAL *	2,556	$2,333,099
LATE FILERS	30,266	$7,188,252
* GRAND TOTAL *	375,006	$402,019,740

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	172	$47,162,515	$1,414,816	.35%

UTILITIES & TRANSPORTATION GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
COMMUNICATION UTILITIES	2,259	$421,456,966	$12,640,006	3.14%
ELECTRIC AND GAS UTILITIES	2,221	$1,466,574,607	$43,981,980	10.94%
WATER AND SANITATION UTILITIES	2,573	$101,345,998	$3,040,069	.76%
TRANSPORTATION COMPANIES	1,690	$37,399,580	$1,121,925	.28%
* GROUP TOTALS *	8,743	$2,026,777,151	$60,783,980	15.12%

BUILDING MATERIALS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUILDING MATERIAL DEALERS	4,752	$496,240,701	$14,885,766	3.70%
PAINT AND GLASS STORES	1,077	$42,451,253	$1,273,277	.32%
HARDWARE STORES	3,660	$205,621,685	$6,166,355	1.53%
GARDEN SUPPLY STORES	2,018	$48,958,187	$1,467,622	.37%
MOBILE HOME DEALERS	261	$1,514,211	$45,417	.01%
* GROUP TOTALS *	11,768	$794,786,037	$23,838,437	5.93%

GENERAL MERCHANDISE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DEPARTMENT STORES	1,343	$886,841,706	$26,605,099	6.62%
VARIETY STORES	1,587	$394,791,094	$11,839,319	2.94%
MISCELLANEOUS GENERAL MERCHANDISE STORES	2,492	$165,465,134	$4,941,378	1.23%
* GROUP TOTALS *	5,422	$1,447,097,934	$43,385,796	10.79%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	6,845	$642,685,289	$19,277,622	4.80%
MEAT AND FISH MARKETS	227	$459,075	$13,771	.00%
FRUIT AND VEGETABLE MARKETS	101	$969,738	$29,092	.01%
CONFECTIONERY STORES	364	$5,139,039	$154,178	.04%
DAIRY PRODUCT STORES	361	$5,452,387	$163,294	.04%
BAKERIES	556	$5,216,799	$156,501	.04%
MISCELLANEOUS FOOD STORES	856	$5,874,256	$174,773	.04%
* GROUP TOTALS *	9,310	$665,796,583	$19,969,231	4.97%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	3,977	$197,971,876	$5,939,183	1.48%
AUTOMOTIVE PARTS	4,981	$224,107,961	$6,722,194	1.67%
GAS STATIONS	13,733	$348,701,536	$10,458,096	2.60%
RECREATIONAL VEHICLES	2,595	$50,688,966	$1,520,529	.38%
* GROUP TOTALS *	25,266	$821,470,339	$24,640,002	6.13%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	1,100	$73,651,941	$2,209,134	.55%
WOMEN'S APPAREL STORES	3,353	$154,378,307	$4,630,917	1.15%
FAMILY AND CHILDREN'S APPAREL STORES	1,760	$81,352,721	$2,439,243	.61%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	2,094	$96,663,917	$2,898,102	.72%
OTHER APPAREL STORES	1,378	$32,004,457	$959,049	.24%
* GROUP TOTALS *	9,685	$438,051,343	$13,136,445	3.27%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	3,103	$193,268,619	$5,774,405	1.44%
HOME FURNISHING STORES	2,673	$67,128,700	$2,012,827	.50%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	6,690	$205,679,716	$6,168,738	1.53%
* GROUP TOTALS *	12,466	$466,077,037	$13,955,970	3.47%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	17,448	$900,495,809	$26,960,572	6.71%
DRINKING PLACES	9,333	$212,241,087	$6,356,383	1.58%
* GROUP TOTALS *	26,781	$1,112,736,896	$33,316,955	8.29%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	2,894	$175,675,350	$5,268,826	1.31%
LIQUOR STORES	874	$90,799,975	$2,724,007	.68%
USED MERCHANDISE STORES	7,406	$39,873,940	$1,196,142	.30%
SPORTING GOODS STORES	6,013	$79,769,859	$2,391,352	.59%
BOOKS AND STATIONERY STORES	2,048	$54,621,982	$1,638,660	.41%
JEWELRY STORES	2,655	$111,841,509	$3,354,576	.83%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	6,813	$25,612,551	$767,178	.19%
GIFT AND NOVELTY SHOPS	3,072	$51,230,790	$1,536,687	.38%
MAIL ORDER STORES	943	$34,479,572	$1,034,390	.26%
VENDING MACHINES	1,179	$49,973,045	$1,498,966	.37%
DIRECT SELLING	7,491	$47,763,996	$1,432,616	.36%
FUEL AND ICE DEALERS	1,805	$87,407,280	$2,622,136	.65%
FLORISTS	2,639	$42,884,548	$1,286,417	.32%
OTHER SPECIALTY SHOPS	13,799	$174,853,260	$5,227,313	1.30%
* GROUP TOTALS *	59,631	$1,066,787,657	$31,979,266	7.95%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	3,613	$45,835,207	$1,374,975	.34%
HOTELS AND OTHER LODGING PLACES	3,253	$185,727,586	$5,569,615	1.39%
LAUNDRY AND CLEANING	4,153	$68,590,611	$2,056,159	.51%
PHOTOGRAPHIC STUDIOS	2,689	$24,473,218	$733,890	.18%
BEAUTY SHOPS	17,263	$82,221,529	$2,465,507	.61%
BARBER SHOPS	4,575	$20,264,770	$607,642	.15%
SHOE REPAIR SHOPS	758	$4,495,982	$134,880	.03%
FUNERAL HOMES	1,830	$36,647,987	$1,099,393	.27%
OTHER PERSONAL SERVICES	1,823	$11,099,472	$332,644	.08%
BUILDING MAINTENANCE	598	$6,476,516	$194,306	.05%
EMPLOYMENT AGENCIES	279	$6,911,841	$207,359	.05%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	5,584	$147,567,372	$4,425,286	1.10%
AUTOMOBILE RENTAL AND STORAGE	499	$13,703,638	$411,059	.10%
AUTOMOBILE REPAIR AND SERVICES	16,093	$215,954,364	$6,475,321	1.61%
ELECTRICAL REPAIR	4,486	$55,953,188	$1,678,076	.42%
WATCH, JEWELRY REPAIR	265	$1,191,819	$35,748	.01%
FURNITURE REPAIR	3,636	$9,435,889	$282,673	.07%
MISCELLANEOUS REPAIR	12,045	$143,233,072	$4,296,477	1.07%
MOTION PICTURE THEATRES	952	$33,006,836	$990,188	.25%
AMUSEMENT PARKS AND SERVICES	7,995	$167,398,322	$5,019,583	1.25%
EDUCATION INSTITUTIONS	1,372	$23,606,911	$708,180	.18%
OTHER SERVICES	4,192	$102,431,869	$3,072,642	.76%
* GROUP TOTALS *	97,953	$1,406,227,999	$42,171,603	10.49%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	1,366	$52,422,247	$1,572,655	.39%
FURNITURE AND HOME FURNISHINGS	132	$3,925,128	$117,758	.03%
CONSTRUCTION MATERIALS	7,247	$392,623,215	$11,757,477	2.92%
FARM AND CONSTRUCTION MACHINERY	11,969	$1,137,087,932	$34,100,705	8.48%
MISCELLANEOUS DURABLE GOODS	1,419	$51,143,149	$1,534,313	.38%
APPAREL, PIECE GOODS	206	$10,348,225	$310,449	.08%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	1,194	$45,838,999	$1,374,912	.34%
MISCELLANEOUS NONDURABLE GOODS	11,934	$354,756,015	$10,624,580	2.64%
* GROUP TOTALS *	35,467	$2,048,144,910	$61,392,849	15.27%
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	2,474	$28,099,432	$841,954	.21%
MINING	435	$22,745,413	$682,327	.17%
GENERAL CONTRACTORS	4,973	$72,385,638	$2,167,027	.54%
PLUMBING AND HEATING CONTRACTORS	6,219	$122,672,317	$3,679,429	.92%
PAINTING CONTRACTORS	3,120	$18,235,553	$547,071	.14%
ELECTRICAL CONTRACTORS	4,888	$85,099,875	$2,551,441	.63%
CARPENTRY CONTRACTORS	3,738	$25,244,412	$757,348	.19%
OTHER SPECIAL TRADE CONTRACTORS	4,525	$75,310,925	$2,259,231	.56%
FOOD MANUFACTURERS	450	$10,410,736	$308,115	.08%
APPAREL AND TEXTILE MANUFACTURERS	150	$5,249,809	$157,495	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	688	$22,792,845	$682,489	.17%
PUBLISHERS OF BOOKS AND NEWSPAPERS	1,001	$11,428,788	$342,649	.09%
COMMERCIAL PRINTERS	2,298	$78,005,261	$2,338,427	.58%
NONMETALLIC PRODUCT MANUFACTURERS	863	$47,934,970	$1,436,208	.36%

RETAIL SALES
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	2,547	$169,101,867	$5,067,680	1.26%
MISCELLANEOUS MANUFACTURERS	655	$12,504,311	$375,067	.09%
TEMPORARY RETAILERS	3,032	$21,636,015	$652,180	.16%
* GROUP TOTALS *	42,056	$828,858,217	$24,846,138	6.18%
* LATE FILERS *	30,266	$240,672,193	$7,188,252	1.79%
** GRAND TOTAL **	375,006	$13,410,646,811	$402,019,740	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
YEAR ENDING MARCH 31, 1982

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	1,846	$ 168,308.92	Johnson	13,191	$ 1,377,921.30
Adams	1,205	97,175.05	Jones	3,972	365,920.17
Allamakee	2,733	240,989.54	Keokuk	2,544	227,069.96
Appanoose	3,188	208,243.90	Kossuth	4,078	384,160.34
Audubon	1,555	150,524.74	Lee	8,531	688,904.75
Benton	4,522	388,424.93	Linn	32,709	2,797,216.65
Black Hawk	28,484	2,296,017.92	Louisa	2,792	227,251.67
Boone	5,148	419,125.86	Lucas	2,243	161,534.30
Bremer	4,547	384,914.21	Lyon	2,227	208,780.32
Buchanan	4,592	373,238.76	Madison	2,542	197,741.78
Buena Vista	3,864	360,943.13	Mahaska	4,566	372,828.60
Butler	3,485	286,176.21	Marion	5,966	508,683.65
Calhoun	2,512	225,043.48	Marshall	8,584	724,602.73
Carroll	4,226	422,332.19	Mills	2,419	237,011.11
Cass	3,452	326,245.96	Mitchell	2,160	188,829.09
Cedar	3,699	392,794.37	Monona	2,241	197,814.33
Cerro Gordo	9,511	872,291.20	Monroe	1,937	154,359.63
Cherokee	3,151	275,159.75	Montgomery	2,633	226,085.10
Chickasaw	2,946	235,064.45	Muscatine	9,831	792,133.92
Clarke	1,770	129,298.96	O'Brien	3,246	309,494.29
Clay	3,877	344,219.18	Osceola	1,409	130,816.42
Clayton	3,869	338,852.50	Page	3,376	271,408.88
Clinton	11,232	956,721.92	Palo Alto	2,296	233,294.06
Crawford	3,830	336,690.02	Plymouth	4,396	447,413.77
Dallas	6,210	524,990.46	Pocahontas	2,168	234,980.77
Davis	1,762	130,128.16	Polk	65,611	6,167,240.04
Decatur	1,868	159,781.82	Pottawattamie	16,600	1,367,581.01
Delaware	3,639	350,311.51	Poweshiek	3,842	360,368.00
Des Moines	9,390	698,162.20	Ringgold	1,223	102,643.76
Dickinson	3,197	274,846.99	Sac	2,597	238,005.83
Dubuque	15,127	1,325,368.61	Scott	30,250	2,957,557.11
Emmet	2,305	215,855.92	Shelby	2,591	255,829.97
Fayette	4,913	429,317.01	Sioux	5,345	551,786.10
Floyd	3,710	301,616.09	Story	10,916	1,034,779.48
Franklin	2,477	259,843.74	Tama	3,731	328,010.01
Fremont	1,847	178,490.52	Taylor	1,606	140,291.32
Greene	2,701	216,741.92	Union	2,843	233,567.22
Grundy	2,886	284,525.51	Van Buren	1,556	117,276.21
Guthrie	2,350	195,037.18	Wapello	9,046	619,004.74
Hamilton	3,608	315,404.59	Warren	7,483	612,818.08
Hancock	2,598	255,439.21	Washington	4,188	371,406.19
Hardin	4,281	392,272.04	Wayne	1,605	138,316.81
Harrison	3,041	264,960.15	Webster	8,818	759,137.68
Henry	3,885	314,421.09	Winnebago	2,340	227,726.87
Howard	1,919	188,616.45	Winneshiek	3,697	318,897.53
Humboldt	2,467	214,269.37	Woodbury	19,168	1,735,871.74
Ida	1,614	156,126.69	Worth	1,607	150,460.61
Iowa	2,953	289,106.99	Wright	3,088	319,098.26
Jackson	4,462	327,390.84	Motor Vehicle	41	17,603.59
Jasper	8,008	621,027.88			
Jefferson	3,143	248,980.03	GRAND TOTAL	567,454	$50,153,365.87

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	74	$4,478,966	$134,367	.28%
ELECTRIC AND GAS UTILITIES	92	$83,608,084	$2,508,226	5.17%
WATER AND SANITATION UTILITIES	9	$1,221,917	$36,658	.08%
TRANSPORTATION COMPANIES	209	$58,500,840	$1,755,028	3.62%
* GROUP TOTALS *	384	$147,809,807	$4,434,279	9.15%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	510	$17,300,507	$519,021	1.07%
PAINT AND GLASS STORES	45	$454,788	$13,644	.03%
HARDWARE STORES	89	$4,052,786	$121,584	.25%
GARDEN SUPPLY STORES	50	$894,240	$26,828	.06%
MOBILE HOME DEALERS	15	$0	$0	.00%
* GROUP TOTALS *	709	$22,702,321	$681,077	1.40%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	29	$40,024,928	$1,200,739	2.48%
VARIETY STORES	19	$1,956,526	$58,697	.12%
MISCELLANEOUS GENERAL MERCHANDISE STORES	26	$612,999	$18,389	.04%
* GROUP TOTALS *	74	$42,594,453	$1,277,825	2.64%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	32	$1,014,177	$30,425	.06%
MEAT AND FISH MARKETS	11	$729	$22	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	4	$84,714	$2,541	.01%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	28	$480,653	$14,419	.03%
* GROUP TOTALS *	75	$1,580,273	$47,407	.10%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	45	$972,695	$29,180	.06%
AUTOMOTIVE PARTS	251	$6,891,510	$206,748	.43%
GAS STATIONS	162	$6,654,119	$199,615	.41%
RECREATIONAL VEHICLES	52	$776,997	$23,308	.05%
* GROUP TOTALS *	510	$15,295,321	$458,851	.95%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	19	$25,725	$774	.00%
WOMEN'S APPAREL STORES	46	$377,756	$11,230	.02%
FAMILY AND CHILDREN'S APPAREL STORES	19	$843,428	$25,303	.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	62	$2,752,301	$82,568	.17%
OTHER APPAREL STORES	50	$104,701	$3,143	.01%
* GROUP TOTALS *	196	$4,103,911	$123,018	.25%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	290	$4,248,074	$127,424	.26%
HOME FURNISHING STORES	205	$18,005,643	$540,141	1.11%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	407	$14,277,277	$427,036	.88%
* GROUP TOTALS *	902	$36,530,994	$1,094,601	2.26%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	75	$1,761,248	$52,840	.11%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	75	$1,761,248	$52,840	.11%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	11	$607,449	$18,223	.04%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	65	$1,229,254	$36,877	.08%
SPORTING GOODS STORES	30	$495,746	$14,872	.03%
BOOKS AND STATIONERY STORES	116	$2,039,096	$61,172	.13%
JEWELRY STORES	58	$1,495,883	$44,878	.09%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	35	$1,045,281	$31,359	.06%
GIFT AND NOVELTY SHOPS	47	$3,088,421	$92,650	.19%
MAIL ORDER STORES	92	$20,835,300	$625,057	1.29%
VENDING MACHINES	123	$4,447,731	$133,436	.28%
DIRECT SELLING	525	$31,124,398	$933,725	1.93%
FUEL AND ICE DEALERS	142	$2,799,851	$83,999	.17%
FLORISTS	11	$4,787	$144	.00%
OTHER SPECIALTY SHOPS	592	$53,362,372	$1,597,797	3.30%
* GROUP TOTALS *	1,847	$122,575,569	$3,674,189	7.58%
SERVICES GROUP				
FINANCE, INSURANCE AND REAL ESTATE	253	$5,583,935	$167,510	.35%
HOTELS AND OTHER LODGING PLACES	16	$150,243	$4,506	.01%
LAUNDRY AND CLEANING	149	$4,295,339	$128,857	.27%
PHOTOGRAPHIC STUDIOS	64	$791,985	$23,761	.05%
BEAUTY SHOPS	8	$56,893	$1,348	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	2	$10,297	$309	.00%
OTHER PERSONAL SERVICES	71	$2,318,467	$69,552	.14%
BUILDING MAINTENANCE	83	$4,838,100	$145,149	.30%
EMPLOYMENT AGENCIES	11	$10,442	$314	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	2,275	$86,154,200	$2,584,288	5.33%
AUTOMOBILE RENTAL AND STORAGE	95	$739,340	$22,177	.05%
AUTOMOBILE REPAIR AND SERVICES	67	$2,815,249	$83,967	.17%
ELECTRICAL REPAIR	157	$2,283,811	$68,515	.14%
WATCH, JEWELRY REPAIR	4	$206	$6	.00%
FURNITURE REPAIR	0	$0	$0	.00%
MISCELLANEOUS REPAIR	287	$6,098,666	$182,959	.38%
MOTION PICTURE THEATRES	40	$829,330	$24,880	.05%
AMUSEMENT PARKS AND SERVICES	65	$771,563	$23,057	.05%
EDUCATION INSTITUTIONS	16	$115,945	$3,478	.01%
OTHER SERVICES	144	$7,213,571	$216,408	.45%
* GROUP TOTALS *	3,807	$125,077,582	$3,751,041	7.74%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	205	$4,031,802	$120,958	.25%
FURNITURE AND HOME FURNISHINGS	112	$1,277,793	$38,334	.08%
CONSTRUCTION MATERIALS	1,913	$68,103,094	$2,033,805	4.19%
FARM AND CONSTRUCTION MACHINERY	4,613	$217,982,865	$6,536,739	13.48%
MISCELLANEOUS DURABLE GOODS	402	$19,813,876	$594,420	1.23%
APPAREL, PIECE GOODS	75	$2,985,332	$89,558	.18%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	232	$5,134,103	$154,030	.32%
MISCELLANEOUS NONDURABLE GOODS	1,446	$59,560,484	$1,785,861	3.68%
* GROUP TOTALS *	8,998	$378,889,349	$11,353,705	23.42%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	101	$613,459	$18,408	.04%
MINING	43	$2,458,428	$73,755	.15%
GENERAL CONTRACTORS	946	$30,046,182	$901,380	1.86%
PLUMBING AND HEATING CONTRACTORS	279	$12,638,261	$379,052	.78%
PAINTING CONTRACTORS	60	$670,281	$20,111	.04%
ELECTRICAL CONTRACTORS	226	$7,781,512	$233,441	.48%
CARPENTRY CONTRACTORS	95	$623,841	$18,717	.04%
OTHER SPECIAL TRADE CONTRACTORS	927	$25,988,237	$779,644	1.61%
FOOD MANUFACTURERS	266	$13,989,173	$393,607	.81%
APPAREL AND TEXTILE MANUFACTURERS	171	$5,285,580	$158,570	.33%
FURNITURE, WOOD AND PAPER MANUFACTURERS	633	$23,663,045	$707,294	1.46%
PUBLISHERS OF BOOKS AND NEWSPAPERS	110	$7,339,182	$220,179	.45%
COMMERCIAL PRINTERS	258	$26,202,820	$786,088	1.62%
NONMETALLIC PRODUCT MANUFACTURERS	1,302	$68,286,948	$2,048,360	4.22%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	3,809	$400,927,286	$12,013,804	24.78%
MISCELLANEOUS MANUFACTURERS	735	$63,564,975	$1,906,948	3.93%
TEMPORARY RETAILERS	243	$13,874,060	$416,574	.86%
* GROUP TOTALS *	10,204	$703,953,270	$21,075,932	43.47%
* LATE FILERS *	1,060	$15,500,439	$462,967	.95%
** GRAND TOTAL **	28,841	$1,618,374,537	$48,487,732	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
FISCAL YEAR 1982

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	2,715	$2,698,169
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	4,003	$9,363,364
UTILITIES, COMMUNICATION, AND TRANSPORTATION	1,966	$2,214,040
VENDORS (WHOLESALE AND RETAIL)	3,675	$1,315,307
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	4,112	$942,818
SERVICES (OTHER THAN PROFESSIONAL)	1,969	$514,789
MISCELLANEOUS	513	$237,050
** GRAND TOTAL **	18,953	$17,285,537

CONSUMER USE TAX
BY COUNTY
FISCAL YEAR 1982

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	75	$7,534	JONES	114	$76,459
ADAMS	28	$4,504	KEOKUK	54	$1,100
ALLAMAKEE	134	$10,972	KOSSUTH	118	$29,976
APPANOOSE	78	$208,967	LEE	325	$584,605
AUDUBON	35	$7,108	LINN	1,148	$1,112,008
BENTON	106	$29,590	LOUISA	69	$1,735,794
BLACK HAWK	864	$2,150,608	LUCAS	46	$39,196
BOONE	126	$22,687	LYON	121	$11,430
BREMER	144	$33,826	MADISON	45	$2,040
BUCHANAN	94	$23,457	MAHASKA	140	$33,373
BUENA VISTA	150	$53,599	MARION	138	$103,960
BUTLER	110	$2,546	MARSHALL	306	$290,730
CALHOUN	61	$12,268	MILLS	44	$12,974
CARROLL	194	$55,040	MITCHELL	120	$15,935
CASS	141	$48,126	MONONA	89	$5,976
CEDAR	103	$5,865	MONROE	69	$19,713
CERRO GORDO	452	$156,869	MONTGOMERY	116	$116,048
CHEROKEE	69	$8,297	MUSCATINE	246	$730,884
CHICKASAW	97	$96,082	OBRIEN	167	$15,869
CLARKE	36	$1,731	OSCEOLA	75	$12,327
CLAY	173	$47,762	PAGE	182	$24,077
CLAYTON	121	$34,950	PALO ALTO	77	$13,510
CLINTON	321	$826,349	PLYMOUTH	126	$58,827
CRAWFORD	123	$58,266	POCAHONTAS	98	$47,057
DALLAS	139	$51,852	POLK	2,362	$2,630,217
DAVIS	71	$8,203	POTTAWATTAMIE	451	$118,747
DECATUR	22	$3,590	POWESHIEK	151	$92,241
DELAWARE	95	$10,311	RINGGOLD	29	$1,133
DES MOINES	345	$225,085	SAC	133	$39,208
DICKINSON	109	$15,588	SCOTT	934	$1,094,680
DUBUQUE	693	$1,213,406	SHELBY	152	$26,909
EMMET	125	$38,689	SIOUX	241	$186,748
FAYETTE	126	$30,491	STORY	381	$183,447
FLOYD	125	$58,645	TAMA	96	$41,361
FRANKLIN	99	$36,454	TAYLOR	42	$553
FREMONT	75	$5,166	UNION	56	$55,225
GREENE	82	$6,810	VAN BUREN	26	$5,020
GRUNDY	107	$11,894	WAPELLO	259	$197,514
GUTHRIE	64	$8,180	WARREN	105	$17,728
HAMILTON	164	$87,721	WASHINGTON	154	$14,954
HANCOCK	88	$14,041	WAYNE	59	$3,844
HARDIN	260	$46,654	WEBSTER	296	$139,062
HARRISON	77	$15,176	WINNEBAGO	121	$40,771
HENRY	138	$45,455	WINNESHIEK	123	$51,202
HOWARD	76	$8,078	WOODBURY	646	$512,106
HUMBOLDT	85	$20,499	WORTH	43	$1,946
IDA	62	$7,617	WRIGHT	119	$35,440
IOWA	73	$147,091			
JACKSON	114	$17,578	OUT OF STATE	1	$37
JASPER	196	$181,152			
JEFFERSON	99	$44,105			
JOHNSON	396	$435,042	GRAND TOTAL	18,953	$17,285,537

6/24/83 S2860-1 A

IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending June 30, 1982

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
recei gas,
electr rvice,
includ any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is percent
upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided in this section.

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

CPE-25929

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and, the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING JUNE 30, 1982

Retail Sales tax due the Department of Revenue during the second quarter of 1982 amounted to $97,963,128, an increase of 0.57 percent from the same quarter in 1981. The number of businesses filing returns increased from 92,254 to 92,661 or 0.44 percent during the same period. This data indicates a small increase in the average amount of taxable receipts reported per return.

Retail Sales Tax by Business Group

During the second quarter of 1982, the Utilities Group showed the largest increase in collections with a 14.09 percent increase. The Apparel Group followed with an increase of 4.04 percent. Growth in the number of businesses showed an increase of 0.44 percent as compared with an increase of 0.20 percent during the same period in 1981. Six business groups reported an increase in the number of filers. The General Merchandise and Speciality Retail Groups showed the largest increase with 3.42 percent and 2.64 percent respectively, while Motor Vehicles (-5.42 percent) and Home Furnishing (-3.13 percent) Groups showed the largest decrease.

Business Group	# Bus. June 81	# Bus. June 82	% Change # Bus.	Tax June 81	Tax June 82	% Change Tax
Nonresidents	17	45	164.71%	$ 43,568	$ 84,046	92.91%
Utilities	2,224	2,209	- 0.67	12,104,062	13,809,704	14.09
Building Materials	3,000	2,939	- 2.03	6,904,044	6,358,214	- 7.91
General Merchandise	1,346	1,392	3.42	10,527,278	10,716,724	1.80
Food Dealers	2,346	2,345	- 0.04	4,899,761	5,066,102	3.39
Motor Vehicle	6,453	6,103	- 5.42	6,192,531	6,298,724	1.71
Apparel	2,401	2,454	2.21	3,007,414	3,129,056	4.04
Home Furnishings	3,128	3,030	- 3.13	3,597,135	3,251,004	- 9.62
Eating and Drinking	6,778	6,854	1.12	8,764,322	8,975,609	2.41
Specialty Retail	14,731	15,120	2.64	7,570,357	7,667,557	1.28
Services	24,611	24,854	0.99	10,764,294	11,185,725	3.92
Wholesale Goods	8,909	8,797	- 1.26	15,312,901	14,460,046	- 5.57
Miscellaneous	10,899	10,215	- 6.28	6,494,120	5,683,478	-12.33
Late Filers	5,411	6,304	16.50	1,227,232	1,277,139	4.07
TOTALS	92,254	92,661	0.44%	$ 97,409,019	$97,963,128	0.57%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING JUNE 30, 1982

Counties	Returns	Taxable Sales	Computed Tax
Adair	373	$ 9,647,785	$ 289,372
Adams	210	4,384,710	131,513
Allamakee	555	13,987,113	419,583
Appanoose	550	12,923,342	387,586
Audubon	337	7,123,848	213,684
Benton	745	17,816,902	534,373
Black Hawk	3,274	160,901,699	4,825,481
Boone	769	20,706,382	621,064
Bremer	794	22,078,382	662,189
Buchanan	672	16,390,485	491,670
Buena Vista	791	25,635,014	768,864
Butler	654	12,322,223	369,601
Calhoun	513	11,093,373	332,795
Carroll	833	29,092,456	872,670
Cass	725	19,844,292	595,281
Cedar	680	14,492,507	434,726
Cerro Gordo	1,559	65,944,586	1,978,082
Cherokee	620	16,426,749	492,783
Chickasaw	533	13,373,178	401,177
Clarke	303	7,724,796	231,745
Clay	750	27,494,916	824,665
Clayton	778	17,111,084	513,332
Clinton	1,550	56,173,387	1,685,184
Crawford	651	16,301,025	489,012
Dallas	955	24,115,849	723,446
Davis	313	6,528,981	195,883
Decatur	334	5,403,911	162,094
Delaware	542	15,197,354	455,871
Des Moines	1,231	55,090,217	1,652,654
Dickinson	716	19,420,046	582,448
Dubuque	2,213	103,141,023	3,093,839
Emmet	458	13,885,696	416,403
Fayette	833	24,758,242	742,587
Floyd	650	18,432,992	553,003
Franklin	480	11,463,422	343,888
Fremont	321	7,059,528	211,752
Greene	451	11,678,111	350,323
Grundy	473	11,214,550	336,398
Guthrie	452	9,243,470	277,241
Hamilton	671	17,256,208	517,589
Hancock	471	12,573,569	377,189
Hardin	846	24,860,657	745,719
Harrison	538	11,328,272	339,840
Henry	630	18,170,980	545,125
Howard	410	9,620,618	288,607
Humboldt	460	12,268,747	368,067
Ida	347	8,851,758	265,562
Iowa	572	16,476,988	494,242
Jackson	716	17,655,868	529,544
Jasper	1,086	34,350,800	1,030,523

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	542	$ 15,010,185	$ 450,224
Johnson	1,813	93,235,581	2,796,485
Jones	735	18,166,162	544,934
Keokuk	527	8,376,450	251,282
Kossuth	798	23,638,470	708,903
Lee	1,211	46,112,338	1,383,049
Linn	4,311	238,551,655	7,155,831
Louisa	345	7,399,825	221,975
Lucas	364	8,047,099	241,399
Lyon	454	8,792,424	263,745
Madison	411	7,986,151	239,588
Mahaska	801	23,886,908	716,587
Marion	866	25,845,919	775,292
Marshall	1,155	45,716,541	1,371,314
Mills	344	7,647,641	229,408
Mitchell	433	10,653,103	319,589
Monona	457	10,074,175	302,186
Monroe	288	6,573,030	197,184
Montgomery	482	13,448,929	403,447
Muscatine	1,075	44,467,026	1,333,857
O'Brien	681	16,876,139	506,224
Osceola	300	6,462,029	193,846
Page	678	19,010,220	570,292
Palo Alto	417	9,852,098	295,550
Plymouth	748	18,853,094	565,541
Pocahontas	477	9,831,417	294,852
Polk	7,915	526,361,344	15,790,214
Pottawattamie	1,856	77,012,839	2,310,098
Poweshiek	640	21,198,873	635,960
Ringgold	230	4,196,501	125,893
Sac	558	12,849,244	385,414
Scott	3,587	209,677,823	6,289,137
Shelby	569	14,030,899	420,855
Sioux	1,114	27,051,239	811,520
Story	1,818	73,496,147	2,204,700
Tama	653	15,979,899	479,309
Taylor	328	4,917,164	147,481
Union	464	14,177,176	425,307
Van Buren	359	3,782,287	113,397
Wapello	1,120	38,721,022	1,161,570
Warren	788	17,146,630	514,346
Washington	817	21,369,614	640,963
Wayne	361	4,918,552	147,547
Webster	1,388	61,202,014	1,835,950
Winnebago	484	11,155,401	334,573
Winneshiek	678	19,226,308	576,617
Woodbury	2,553	133,366,819	4,000,920
Worth	307	5,860,398	175,789
Wright	624	19,185,346	575,530
Nonresidents	45	2,801,565	84,046
Late Filers	6,304	42,591,709	1,277,139
TOTAL	92,661	$3,265,829,513	$ 97,963,128

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING JUNE, 1982

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$36,081,082	36.83%
25,000 TO 50,000	$12,851,407	13.12%
10,000 TO 25,000	$7,574,242	7.73%
5,000 TO 10,000	$12,378,945	12.64%
2,500 TO 5,000	$8,165,209	8.33%
1,000 TO 2,500	$8,344,769	8.52%
500 TO 1,000	$4,552,898	4.65%
TOWNS UNDER 500	$2,561,968	2.62%
NON-PERMIT	$124,602	.13%
RURAL	$5,243,960	5.35%
OTHERS	$84,046	.09%
TOTALS	$97,963,128	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
QUARTER ENDING JUNE, 1982

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	26,272	30.46%	$142,795	.15%
25.00 - 49.99	7,003	8.12%	$251,892	.26%
50.00 - 99.99	7,866	9.12%	$566,136	.58%
100.00 - 149.99	4,955	5.74%	$608,819	.62%
150.00 - 199.99	3,494	4.05%	$606,053	.62%
200.00 - 249.99	2,824	3.27%	$633,097	.65%
250.00 - 499.99	9,526	11.04%	$3,458,922	3.53%
500.00 - 999.99	9,600	11.13%	$6,832,130	6.97%
1,000.00 - 1,499.99	4,514	5.23%	$5,523,585	5.64%
1,500.00 - 1,999.99	2,616	3.03%	$4,523,189	4.62%
2,000.00 - 2,499.99	1,545	1.79%	$3,446,442	3.52%
2,500.00 - 2,999.99	1,076	1.25%	$2,943,723	3.00%
3,000.00 - 3,999.99	1,339	1.55%	$4,622,545	4.72%
4,000.00 - 4,999.99	837	.97%	$3,754,363	3.83%
5,000.00 - 9,999.99	1,662	1.93%	$11,545,239	11.79%
10,000.00 - 24,999.99	877	1.02%	$12,992,074	13.26%
25,000.00 - 49,999.99	136	.16%	$4,798,405	4.90%
50,000.00 - 99,999.99	63	.07%	$4,369,973	4.46%
100,000.00 & OVER	57	.07%	$26,343,746	26.89%
TOTALS	86,262	100.00%*	$97,963,128	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING JUNE, 1982

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	20,185	23.40%	$2,028,900	.03%	$99,022	.10%
500 - 999	4,993	5.79%	$3,657,964	.05%	$104,512	.11%
1,000 - 1,999	6,432	7.46%	$9,363,241	.12%	$263,526	.27%
2,000 - 2,999	4,187	4.85%	$10,329,939	.13%	$281,053	.29%
3,000 - 3,999	3,028	3.51%	$10,547,691	.13%	$283,981	.29%
4,000 - 4,999	2,475	2.87%	$11,076,755	.14%	$295,649	.30%
5,000 - 9,999	7,812	9.06%	$56,746,937	.71%	$1,450,317	1.48%
10,000 - 24,999	11,944	13.85%	$196,876,971	2.48%	$4,920,149	5.02%
25,000 - 49,999	8,315	9.64%	$296,520,099	3.73%	$6,825,430	6.97%
50,000 - 99,999	6,568	7.61%	$464,381,828	5.84%	$9,410,543	9.61%
100,000 - 249,999	5,377	6.23%	$848,112,936	10.67%	$14,025,368	14.32%
250,000 - 499,999	2,337	2.71%	$812,998,567	10.23%	$10,947,707	11.18%
500,000 - 999,999	1,414	1.64%	$977,932,316	12.30%	$10,364,850	10.58%
1,000,000 & OVER	1,195	1.39%	$4,247,176,409	53.44%	$38,691,021	39.50%
TOTALS	86,262	100.00%*	$7,947,750,553	100.00%*	$97,963,128	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed on individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise tax is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages X - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending June 30, 1982

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	107	1.46%	$ 981,611	8.80%
Building Materials	180	2.45	168,576	1.51
General Merchandise	19	0.26	313,815	2.81
Food Dealers	19	0.26	5,719	0.05
Motor Vehicle	123	1.68	93,399	.84
Apparel	53	0.72	30,282	.27
Home Furnishings	220	3.00	236,004	2.12
Eating and Drinking	23	0.31	8,279	.07
Specialty Retail	488	6.65	845,304	7.59
Services	997	13.60	1,086,670	9.75
Wholesale Goods	2,309	31.47	2,898,785	25.99
Miscellaneous	2,621	35.73	4,406,885	39.52
Late Filers	177	2.41	76,101	.68
TOTAL	7,336	100.00%	$11,151,430	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
June 30, 1981 and 1982

Use Tax	June 1981	June 1982	% Change
Retailers			
Number of Returns	7,088	7,336	3.50%
Computed Tax	$14,170,768	$11,151,430	-21.31%
Motor Vehicle*			
Number of Returns	174,231	167,720	- 3.74%
Computed Tax	$14,012,647	$14,813,837	5.72%
Consumers			
Number of Returns	4,682	4,730	1.03%
Computed Tax	$ 5,061,149	$ 3,679,252	-27.30%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING JUNE, 1982

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	3,026	41.25%	$4,350	.04%
25.00 - 49.99	413	5.63%	$14,854	.13%
50.00 - 99.99	512	6.98%	$36,780	.33%
100.00 - 149.99	358	4.88%	$43,871	.39%
150.00 - 199.99	233	3.18%	$40,626	.36%
200.00 - 249.99	212	2.89%	$47,538	.43%
250.00 - 499.99	669	9.12%	$244,498	2.19%
500.00 - 999.99	583	7.95%	$420,138	3.77%
1,000.00 - 1,499.99	331	4.51%	$403,332	3.62%
1,500.00 - 1,999.99	176	2.40%	$301,695	2.71%
2,000.00 - 2,499.99	128	1.74%	$289,274	2.59%
2,500.00 - 2,999.99	85	1.16%	$233,245	2.09%
3,000.00 - 3,999.99	143	1.95%	$490,113	4.40%
4,000.00 - 4,999.99	87	1.19%	$389,375	3.49%
5,000.00 - 9,999.99	185	2.52%	$1,325,118	11.88%
10,000.00 - 24,999.99	122	1.66%	$1,818,895	16.31%
25,000.00 - 49,999.99	36	.49%	$1,242,115	11.14%
50,000.00 - 99,999.99	24	.33%	$1,583,245	14.20%
100,000.00 & OVER	13	.18%	$2,222,368	19.93%
TOTALS	7,336	100.00%*	$11,151,430	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of June 30, 1982, a local option hotel/motel tax is currently imposed in seventeen cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, two jurisdictions have imposed a 3 percent rate, and two jurisdictions a 4 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending June 30, 1982, a total of $924,779.92 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change June 81 to June 82
Altoona	5%	$ 14,100.77	6.83%
Ankeny	5%	9,023.91	0.44
Cedar Rapids	5%	132,003.92	4.20
Clive	5%	16,562.42	0.54
Council Bluffs	5%	58,838.99	17.37
Davenport	4%	80,158.03	28.99
Des Moines	5%	321,856.88	9.22
Dubuque	5%	55,428.62	-21.90
Indianola	5%	1,122.10	-5.50
Johnston	5%	10,057.73	13.56
Muscatine	4%	21,870.19	-2.90
Polk County	5%	52,843.45	26.51
Sergeant Bluff	3%	1,257.13	-10.21
Sioux City	3%	43,346.04	-1.94
Urbandale	5%	53,577.10	76.10
Waterloo	5%	26,552.86	-18.24
West Des Moines	5%	23,695.26	19.58
Windsor Heights	5%	2,484.52	7.43
TOTAL		$924,779.92	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Not comparable to the previous year's quarter.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	45	$2,801,565	$84,046	.09%
ADAIR COUNTY				
GREENFIELD*	131	$4,791,426	$143,719	.15%
ADAIR	55	$2,487,924	$74,640	.08%
STUART	28	$639,244	$19,173	.02%
BRIDGEWATER	19	$274,499	$8,195	.01%
FONTANELLE	41	$442,236	$13,266	.01%
ORIENT	19	$158,527	$4,754	.00%
NON-PERMIT	3	$23,399	$708	.00%
OTHER	77	$830,530	$24,917	.03%
* TOTAL COUNTY *	373	$9,647,785	$289,372	.30%
ADAMS COUNTY				
CORNING*	117	$3,718,906	$111,538	.11%
NODAWAY	10	$45,465	$1,363	.00%
PRESCOTT	14	$113,099	$3,393	.00%
NON-PERMIT	1	$2,533	$77	.00%
OTHER	68	$504,707	$15,142	.02%
* TOTAL COUNTY *	210	$4,384,710	$131,513	.13%
ALLAMAKEE COUNTY				
WAUKON*	201	$6,082,300	$182,468	.19%
LANSING	76	$1,610,708	$48,322	.05%
POSTVILLE	93	$3,467,642	$104,014	.11%
NEW ALBIN	34	$601,261	$18,041	.02%
HARPERS FERRY	27	$283,545	$8,507	.01%
NON-PERMIT	1	$466	$14	.00%
OTHER	123	$1,941,191	$58,217	.06%
* TOTAL COUNTY *	555	$13,987,113	$419,583	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	287	$10,496,687	$314,848	.32%
CINCINNATI	18	$61,715	$1,844	.00%
MORAVIA	42	$447,165	$13,415	.01%
MOULTON	40	$482,376	$14,458	.01%
MYSTIC	22	$110,493	$3,316	.00%
NON-PERMIT	3	$29,066	$873	.00%
OTHER	138	$1,295,840	$38,832	.04%
* TOTAL COUNTY *	550	$12,923,342	$387,586	.40%
AUDUBON COUNTY				
AUDUBON*	167	$5,541,962	$166,236	.17%
EXIRA	57	$732,932	$21,981	.02%
KIMBALLTON	26	$369,611	$11,088	.01%
NON-PERMIT	4	$1,565	$50	.00%
OTHER	83	$477,778	$14,329	.01%
* TOTAL COUNTY *	337	$7,123,848	$213,684	.22%
BENTON COUNTY				
BELLE PLAINE	119	$3,462,749	$103,805	.11%
VINTON*	196	$8,166,985	$245,000	.25%
BLAIRSTOWN	43	$1,073,251	$32,198	.03%
SHELLSBURG	26	$475,717	$14,256	.01%
VAN HORNE	31	$356,349	$10,661	.01%
ATKINS	27	$312,767	$9,381	.01%
GARRISON	19	$210,252	$6,306	.01%
KEYSTONE	37	$1,662,116	$49,865	.05%
MT AUBURN	12	$131,335	$3,941	.00%
NEWHALL	30	$527,773	$15,832	.02%
NORWAY	28	$541,151	$16,233	.02%
URBANA	25	$174,466	$5,236	.01%
WALFORD	12	$178,614	$5,357	.01%
NON-PERMIT	3	$4,699	$142	.00%
OTHER	137	$538,678	$16,160	.02%
* TOTAL COUNTY *	745	$17,816,902	$534,373	.55%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,896	$115,556,366	$3,466,085	3.54%
CEDAR FALLS	859	$37,571,566	$1,126,270	1.15%
EVANSDALE	90	$1,520,137	$45,517	.05%
ELK RUN HTS	10	$123,184	$3,697	.00%
HUDSON	65	$1,301,445	$39,045	.04%
LA PORTE CITY	107	$1,565,943	$46,979	.05%
DUNKERTON	30	$444,392	$13,327	.01%
JANESVILLE	14	$129,043	$3,872	.00%
GILBERTVILLE	27	$369,373	$11,081	.01%
RAYMOND	16	$469,719	$14,074	.01%
WASHBURN	25	$188,012	$5,639	.01%
NON-PERMIT	42	$239,850	$7,215	.01%
OTHER	93	$1,422,669	$42,680	.04%
* TOTAL COUNTY *	3,274	$160,901,699	$4,825,481	4.93%
BOONE COUNTY				
BOONE*	428	$15,772,415	$473,122	.48%
MADRID	81	$1,476,283	$44,212	.05%
OGDEN	88	$1,771,662	$53,150	.05%
BOXHOLM	18	$219,397	$6,581	.01%
PILOT MOUND	11	$70,086	$2,103	.00%
NON-PERMIT	3	$26,199	$789	.00%
OTHER	140	$1,370,340	$41,107	.04%
* TOTAL COUNTY *	769	$20,706,382	$621,064	.63%
BREMER COUNTY				
WAVERLY*	284	$13,018,383	$390,443	.40%
SUMNER	122	$3,415,777	$102,432	.10%
TRIPOLI	63	$991,832	$29,756	.03%
DENVER	64	$1,452,438	$43,576	.04%
JANESVILLE	23	$452,861	$13,586	.01%
READLYN	46	$722,772	$21,663	.02%
PLAINFIELD	24	$360,590	$10,820	.01%
NON-PERMIT	12	$80,295	$2,412	.00%
OTHER	156	$1,583,434	$47,501	.05%
* TOTAL COUNTY *	794	$22,078,382	$662,189	.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	246	$9,430,607	$282,865	.29%
JESUP	67	$1,654,118	$49,626	.05%
FAIRBANK	43	$960,357	$28,812	.03%
HAZLETON	35	$423,573	$12,706	.01%
LAMONT	26	$235,534	$7,069	.01%
WINTHROP	48	$855,955	$25,678	.03%
AURORA	13	$123,339	$3,701	.00%
BRANDON	26	$182,092	$5,463	.01%
QUASQUETON	11	$103,707	$3,112	.00%
ROWLEY	14	$129,290	$3,878	.00%
NON-PERMIT	2	$5,733	$174	.00%
OTHER	141	$2,286,180	$68,586	.07%
* TOTAL COUNTY *	672	$16,390,485	$491,670	.50%
BUENA VISTA COUNTY				
STORM LAKE*	385	$17,476,277	$524,177	.54%
ALTA	76	$2,330,422	$69,886	.07%
ALBERT CITY	45	$1,239,142	$37,150	.04%
MARATHON	19	$294,449	$8,834	.01%
NEWELL	58	$1,330,500	$39,890	.04%
SIOUX RAPIDS	61	$1,082,397	$32,470	.03%
LAKESIDE	14	$172,836	$5,184	.01%
REMBRANDT	18	$215,056	$6,454	.01%
LINN GROVE	20	$65,845	$1,975	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	95	$1,428,090	$42,844	.04%
* TOTAL COUNTY *	791	$25,635,014	$768,864	.78%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	60	$959,690	$28,765	.03%
GREENE	78	$2,193,001	$65,789	.07%
PARKERSBURG	89	$1,945,831	$58,369	.06%
SHELL ROCK	55	$561,455	$16,842	.02%
ALLISON*	70	$2,608,476	$78,253	.08%
APLINGTON	55	$1,446,579	$43,395	.04%
DUMONT	42	$974,839	$29,220	.03%
NEW HARTFORD	31	$352,370	$10,562	.01%
BRISTOW	18	$77,659	$2,330	.00%
NON-PERMIT	9	$27,897	$843	.00%
OTHER	147	$1,174,426	$35,233	.04%
* TOTAL COUNTY *	654	$12,322,223	$369,601	.38%
CALHOUN COUNTY				
LAKE CITY	103	$3,030,783	$90,932	.09%
MANSON	91	$2,752,375	$82,572	.08%
ROCKWELL CITY*	118	$2,837,618	$85,110	.09%
LOHRVILLE	36	$249,842	$7,496	.01%
POMEROY	40	$768,506	$23,054	.02%
FARNHAMVILLE	28	$827,383	$24,825	.03%
SOMERS	10	$16,660	$500	.00%
NON-PERMIT	1	$266	$9	.00%
OTHER	86	$609,940	$18,297	.02%
* TOTAL COUNTY *	513	$11,093,373	$332,795	.34%
CARROLL COUNTY				
CARROLL*	394	$19,413,139	$582,309	.59%
COON RAPIDS	74	$1,973,770	$59,216	.06%
MANNING	84	$2,104,640	$63,119	.06%
BREDA	37	$597,208	$17,918	.02%
GLIDDEN	53	$1,446,636	$43,399	.04%
ARCADIA	24	$460,263	$13,808	.01%
DEDHAM	15	$292,705	$8,783	.01%
HALBUR	14	$810,915	$24,323	.02%
TEMPLETON	25	$322,056	$9,662	.01%
NON-PERMIT	6	$28,231	$848	.00%
OTHER	107	$1,642,893	$49,285	.05%
* TOTAL COUNTY *	833	$29,092,456	$872,670	.89%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	351	$14,109,330	$423,275	.43%
ANITA	73	$1,046,212	$31,378	.03%
GRISWOLD	78	$1,550,675	$46,522	.05%
LEWIS	31	$254,686	$7,640	.01%
CUMBERLAND	24	$232,814	$6,984	.01%
MARNE	12	$58,649	$1,758	.00%
MASSENA	37	$969,658	$29,090	.03%
WIOTA	10	$113,230	$3,397	.00%
NON-PERMIT	3	$6,299	$191	.00%
OTHER	106	$1,502,739	$45,046	.05%
* TOTAL COUNTY *	725	$19,844,292	$595,281	.61%
CEDAR COUNTY				
TIPTON*	181	$5,797,371	$173,880	.18%
DURANT	69	$2,385,123	$71,555	.07%
MECHANICSVILLE	35	$478,866	$14,367	.01%
WEST BRANCH	83	$1,161,008	$34,832	.04%
CLARENCE	57	$972,311	$29,169	.03%
LOWDEN	47	$1,122,360	$33,670	.03%
STANWOOD	46	$538,017	$16,138	.02%
BENNETT	35	$650,454	$19,511	.02%
NON-PERMIT	2	$4,466	$136	.00%
OTHER	125	$1,382,531	$41,468	.04%
* TOTAL COUNTY *	680	$14,492,507	$434,726	.44%
CERRO GORDO COUNTY				
MASON CITY*	950	$51,167,759	$1,534,934	1.57%
CLEAR LAKE	311	$10,591,666	$317,619	.32%
VENTURA	23	$502,237	$15,066	.02%
ROCKWELL	45	$556,834	$16,704	.02%
DOUGHERTY	12	$72,024	$2,161	.00%
MESERVEY	20	$129,445	$3,883	.00%
PLYMOUTH	12	$153,539	$4,605	.00%
SWALEDALE	17	$168,663	$5,059	.01%
THORNTON	28	$345,280	$10,349	.01%
NON-PERMIT	7	$37,763	$1,138	.00%
OTHER	134	$2,219,376	$66,564	.07%
* TOTAL COUNTY *	1,559	$65,944,586	$1,978,082	2.02%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	301	$12,339,923	$370,172	.38%
MARCUS	74	$1,565,417	$46,961	.05%
AURELIA	63	$699,351	$20,980	.02%
CLEGHORN	12	$252,880	$7,587	.01%
LARRABEE	10	$35,107	$1,054	.00%
MERIDEN	14	$131,190	$3,937	.00%
QUIMBY	29	$564,455	$16,933	.02%
WASHTA	15	$67,678	$2,030	.00%
NON-PERMIT	7	$43,799	$1,320	.00%
OTHER	95	$726,949	$21,809	.02%
* TOTAL COUNTY *	620	$16,426,749	$492,783	.50%
CHICKASAW COUNTY				
NEW HAMPTON*	188	$7,737,537	$232,128	.24%
NASHUA	76	$1,761,564	$52,844	.05%
FREDERICKSBURG	61	$1,102,315	$33,046	.03%
LAWLER	31	$856,823	$25,705	.03%
ALTA VISTA	20	$401,348	$12,041	.01%
IONIA	17	$227,227	$6,818	.01%
NON-PERMIT	4	$28,565	$859	.00%
OTHER	136	$1,257,799	$37,736	.04%
* TOTAL COUNTY *	533	$13,373,178	$401,177	.41%
CLARKE COUNTY				
OSCEOLA*	212	$6-848,746	$205,462	.21%
MURRAY	25	$201,031	$6,031	.01%
WOODBURN	12	$73,452	$2,204	.00%
NON-PERMIT	3	$1,766	$53	.00%
OTHER	51	$599,801	$17,995	.02%
* TOTAL COUNTY *	303	$7,724,796	$231,745	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	495	$23,669,719	$709,899	.72%
EVERLY	39	$1,421,238	$42,638	.04%
PETERSON	38	$628,936	$18,869	.02%
FOSTORIA	14	$214,318	$6,429	.01%
ROYAL	29	$227,773	$6,833	.01%
WEBB	18	$128,468	$3,854	.00%
NON-PERMIT	7	$58,531	$1,769	.00%
OTHER	110	$1,145,933	$34,374	.04%
* TOTAL COUNTY *	750	$27,494,916	$824,665	.84%
CLAYTON COUNTY				
ELKADER*	121	$4,681,566	$140,440	.14%
GUTTENBERG	96	$2,377,633	$71,324	.07%
MONONA	78	$1,901,166	$57,043	.06%
STRAWBERRY PT	69	$1,425,331	$42,755	.04%
EDGEWOOD	43	$1,210,209	$36,308	.04%
GARNAVILLO	46	$649,042	$19,473	.02%
MARQUETTE	21	$237,661	$7,130	.01%
MCGREGOR	71	$1,088,853	$32,668	.03%
FARMERSBURG	17	$302,015	$9,062	.01%
LUANA	19	$296,831	$8,906	.01%
VOLGA CITY	19	$129,279	$3,880	.00%
NON-PERMIT	3	$1,966	$61	.00%
OTHER	175	$2,809,532	$84,282	.09%
* TOTAL COUNTY *	778	$17,111,084	$513,332	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	853	$43,373,466	$1,301,172	1.33%
DE WITT	183	$6,432,003	$192,965	.20%
CAMANCHE	87	$1,014,694	$30,442	.03%
DELMAR	14	$81,970	$2,460	.00%
GRAND MOUND	33	$180,840	$5,423	.01%
LOST NATION	47	$483,993	$14,519	.01%
WHEATLAND	43	$1,023,771	$30,710	.03%
CALAMUS	15	$322,246	$9,669	.01%
CHARLOTTE	19	$293,971	$8,818	.01%
LOW MOOR	22	$208,459	$6,255	.01%
NON-PERMIT	16	$47,896	$1,444	.00%
OTHER	218	$2,710,078	$81,307	.08%
* TOTAL COUNTY *	1,550	$56,173,387	$1,685,184	1.72%
CRAWFORD COUNTY				
DENISON*	289	$11,672,747	$350,172	.36%
CHARTER OAK	42	$830,528	$24,913	.03%
DOW CITY	27	$224,652	$6,740	.01%
MANILLA	38	$758,824	$22,758	.02%
SCHLESWIG	60	$716,278	$21,484	.02%
VAIL	20	$162,108	$4,863	.00%
DELOIT	10	$91,633	$2,750	.00%
KIRON	24	$295,267	$8,859	.01%
RICKETTS	16	$86,353	$2,591	.00%
WESTSIDE	29	$342,635	$10,278	.01%
NON-PERMIT	2	$14,166	$427	.00%
OTHER	94	$1,105,834	$33,177	.03%
* TOTAL COUNTY *	651	$16,301,025	$489,012	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	281	$10,342,993	$310,274	.32%
ADEL*	127	$4,150,906	$124,524	.13%
DALLAS CENTER	59	$732,509	$21,976	.02%
DEXTER	34	$513,863	$15,418	.02%
REDFIELD	42	$420,632	$12,618	.01%
WAUKEE	63	$948,439	$28,452	.03%
WOODWARD	42	$1,008,133	$30,242	.03%
DE SOTO	21	$159,428	$4,783	.00%
GRANGER	25	$699,586	$20,988	.02%
LINDEN	10	$43,757	$1,312	.00%
MINBURN	16	$143,883	$4,316	.00%
VAN METER	22	$305,358	$9,159	.01%
NON-PERMIT	4	$5,332	$162	.00%
OTHER	209	$4,641,030	$139,222	.14%
* TOTAL COUNTY *	955	$24,115,849	$723,446	.74%
DAVIS COUNTY				
BLOOMFIELD*	155	$4,987,835	$149,641	.15%
DRAKESVILLE	15	$87,613	$2,629	.00%
PULASKI	14	$169,543	$5,088	.01%
NON-PERMIT	2	$666	$22	.00%
OTHER	127	$1,283,324	$38,503	.04%
* TOTAL COUNTY *	313	$6,528,981	$195,883	.20%
DECATUR COUNTY				
LAMONI	93	$1,923,797	$57,709	.06%
LEON*	109	$2,759,580	$82,772	.08%
DAVIS CITY	12	$45,511	$1,363	.00%
DECATUR CITY	13	$143,092	$4,293	.00%
GARDEN GROVE	11	$52,800	$1,583	.00%
GRAND RIVER	14	$81,653	$2,451	.00%
VAN WERT	10	$62,446	$1,873	.00%
WELDON	15	$64,310	$1,928	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	57	$270,[illegible]22	$8,122	.01%
* TOTAL COUNTY *	334	$5,403,911	$162,094	.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	223	$10,514,666	$315,435	.32%
EARLVILLE	39	$694,349	$20,831	.02%
HOPKINTON	36	$550,489	$16,515	.02%
COLESBURG	21	$297,333	$8,894	.01%
DELHI	29	$395,142	$11,838	.01%
GREELEY	13	$215,293	$6,458	.01%
RYAN	19	$158,723	$4,764	.00%
NON-PERMIT	4	$29,999	$903	.00%
OTHER	158	$2,341,360	$70,233	.07%
* TOTAL COUNTY *	542	$15,197,354	$455,871	.47%
DES MOINES COUNTY				
BURLINGTON*	778	$40,220,449	$1,206,560	1.23%
MEDIAPOLIS	81	$2,935,929	$88,082	.09%
WEST BURLINGTON	158	$9,434,566	$283,030	.29%
DANVILLE	35	$555,296	$16,656	.02%
MIDDLETOWN	12	$120,251	$3,608	.00%
NON-PERMIT	13	$97,297	$2,925	.00%
OTHER	154	$1,726,429	$51,793	.05%
* TOTAL COUNTY *	1,231	$55,090,217	$1,652,654	1.69%
DICKINSON COUNTY				
MILFORD	117	$2,612,414	$78,364	.08%
SPIRIT LAKE*	210	$8,202,227	$246,073	.25%
ARNOLDS PARK	112	$2,183,547	$65,486	.07%
LAKE PARK	57	$1,649,270	$49,477	.05%
OKOBOJI	42	$2,458,693	$73,627	.08%
SUPERIOR	12	$95,785	$2,873	.00%
TERRIL	26	$299,537	$8,985	.01%
NON-PERMIT	2	$5,633	$170	.00%
OTHER	138	$1,912,940	$57,393	.06%
* TOTAL COUNTY *	716	$19,420,046	$582,448	.59%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,541	$84,080,222	$2,522,051	2.57%
CASCADE	82	$2,665,860	$79,979	.08%
DYERSVILLE	161	$7,998,524	$239,920	.24%
EPWORTH	33	$535,579	$16,069	.02%
FARLEY	40	$914,775	$27,442	.03%
BERNARD	19	$186,246	$5,586	.01%
HOLY CROSS	17	$434,143	$13,015	.01%
LUXEMBURG	15	$205,141	$6,154	.01%
NEW VIENNA	24	$562,378	$16,872	.02%
PEOSTA	10	$167,068	$5,012	.01%
WORTHINGTON	23	$235,825	$7,075	.01%
NON-PERMIT	19	$117,159	$3,526	.00%
OTHER	229	$5,038,103	$151,138	.15%
* TOTAL COUNTY *	2,213	$103,141,023	$3,093,839	3.16%
EMMET COUNTY				
ESTHERVILLE*	254	$10,978,859	$329,196	.34%
ARMSTRONG	74	$1,321,132	$39,633	.04%
RINGSTED	26	$625,524	$18,767	.02%
WALLINGFORD	18	$112,394	$3,371	.00%
NON-PERMIT	2	$2,500	$76	.00%
OTHER	84	$845,287	$25,360	.03%
* TOTAL COUNTY *	458	$13,885,696	$416,403	.43%
FAYETTE COUNTY				
OELWEIN	284	$10,870,584	$326,034	.33%
FAYETTE	65	$795,604	$23,864	.02%
WEST UNION*	129	$4,733,990	$141,951	.14%
ARLINGTON	23	$581,793	$17,454	.02%
CLERMONT	26	$1,490,728	$44,720	.05%
ELGIN	37	$797,567	$23,931	.02%
HAWKEYE	25	$351,306	$10,533	.01%
MAYNARD	26	$840,444	$25,211	.03%
ST LUCAS	13	$222,922	$6,688	.01%
WADENA	13	$66,444	$1,993	.00%
WAUCOMA	15	$248,085	$7,443	.01%
NON-PERMIT	3	$5,133	$155	.00%
OTHER	174	$3,753,642	$112,610	.11%
* TOTAL COUNTY *	833	$24,758,242	$742,587	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FLOYD COUNTY				
CHARLES CITY*	327	$13,697,085	$410,922	.42%
NORA SPRINGS	68	$760,478	$22,816	.02%
ROCKFORD	50	$847,345	$25,417	.03%
FLOYD	21	$443,672	$13,310	.01%
MARBLE ROCK	26	$244,784	$7,345	.01%
RUDD	27	$394,836	$11,844	.01%
NON-PERMIT	5	$7,432	$223	.00%
OTHER	126	$2,037,360	$61,126	.06%
* TOTAL COUNTY *	650	$18,432,992	$553,003	.56%
FRANKLIN COUNTY				
HAMPTON*	221	$7,638,809	$229,170	.23%
ACKLEY	11	$159,395	$4,783	.00%
SHEFFIELD	62	$986,014	$29,578	.03%
ALEXANDER	13	$123,665	$3,710	.00%
COULTER	22	$230,097	$6,880	.01%
GENEVA	12	$254,333	$7,630	.01%
LATIMER	32	$497,698	$14,931	.02%
NON-PERMIT	2	$1,566	$48	.00%
OTHER	105	$1,571,845	$47,158	.05%
* TOTAL COUNTY *	480	$11,463,422	$343,888	.35%
FREMONT COUNTY				
HAMBURG	68	$2,220,297	$66,614	.07%
SIDNEY*	59	$830,702	$24,905	.03%
TABOR	51	$551,544	$16,543	.02%
FARRAGUT	19	$190,118	$5,702	.01%
RANDOLPH	12	$95,904	$2,879	.00%
RIVERTON	15	$166,107	$4,983	.01%
THURMAN	10	$38,209	$1,145	.00%
NON-PERMIT	1	$2,000	$61	.00%
OTHER	86	$2,964,647	$88,920	.09%
* TOTAL COUNTY *	321	$7,059,528	$211,752	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GREENE COUNTY				
JEFFERSON*	220	$7,999,990	$239,985	.24%
CHURDAN	32	$277,842	$8,337	.01%
GRAND JCT	58	$1,220,542	$36,608	.04%
SCRANTON	37	$579,863	$17,395	.02%
PATON	27	$782,485	$23,473	.02%
RIPPEY	17	$242,307	$7,270	.01%
NON-PERMIT	1	$66	$2	.00%
OTHER	59	$575,016	$17,253	.02%
* TOTAL COUNTY *	451	$11,678,111	$350,323	.36%
GRUNDY COUNTY				
GRUNDY CENTER*	128	$4,978,960	$149,372	.15%
REINBECK	87	$1,854,416	$55,636	.06%
CONRAD	56	$1,119,944	$33,595	.03%
DIKE	38	$1,071,569	$32,147	.03%
WELLSBURG	47	$1,251,415	$37,497	.04%
BEAMAN	15	$201,134	$6,033	.01%
HOLLAND	15	$128,735	$3,863	.00%
NON-PERMIT	2	$1,199	$38	.00%
OTHER	85	$607,178	$18,217	.02%
* TOTAL COUNTY *	473	$11,214,550	$336,398	.34%
GUTHRIE COUNTY				
GUTHRIE CENTER*	121	$3,412,620	$102,343	.10%
PANORA	61	$1,898,570	$56,954	.06%
STUART	61	$1,693,856	$50,811	.05%
BAYARD	28	$488,463	$14,653	.01%
CASEY	26	$335,666	$10,054	.01%
BAGLEY	24	$525,657	$15,769	.02%
JAMAICA	13	$62,912	$1,886	.00%
MENLO	19	$260,255	$7,808	.01%
YALE	19	$169,960	$5,099	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	80	$395,511	$11,864	.01%
* TOTAL COUNTY *	452	$9,243,470	$277,241	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HAMILTON COUNTY				
WEBSTER CITY*	321	$10,352,145	$310,486	.32%
JEWELL	62	$2,285,720	$68,571	.07%
STRATFORD	42	$1,161,598	$34,846	.04%
WILLIAMS	33	$892,368	$26,769	.03%
BLAIRSBURG	16	$207,190	$6,203	.01%
ELLSWORTH	25	$492,739	$14,780	.02%
KAMRAR	18	$185,941	$5,580	.01%
RANDALL	16	$169,356	$5,081	.01%
STANHOPE	22	$273,261	$8,199	.01%
NON-PERMIT	6	$8,499	$256	.00%
OTHER	110	$1,227,391	$36,818	.04%
* TOTAL COUNTY *	671	$17,256,208	$517,589	.53%
HANCOCK COUNTY				
BRITT	116	$3,492,619	$104,762	.11%
GARNER*	97	$4,829,719	$144,894	.15%
KANAWHA	42	$1,462,800	$43,883	.04%
KLEMME	28	$315,997	$9,478	.01%
CORWITH	24	$691,825	$20,753	.02%
CRYSTAL LAKE	14	$193,931	$5,817	.01%
GOODELL	13	$52,071	$1,562	.00%
WODEN	17	$292,916	$8,788	.01%
FOREST CITY	12	$202,231	$6,066	.01%
NON-PERMIT	1	$3,533	$107	.00%
OTHER	107	$1,035,927	$31,079	.03%
* TOTAL COUNTY *	471	$12,573,569	$377,189	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HARDIN COUNTY				
IOWA FALLS	274	$10,901,041	$326,973	.33%
ACKLEY	88	$1,769,615	$53,048	.05%
ELDORA*	141	$3,296,977	$98,911	.10%
ALDEN	39	$1,113,092	$33,386	.03%
HUBBARD	53	$1,953,176	$58,596	.06%
RADCLIFFE	32	$551,254	$16,538	.02%
NEW PROVIDENCE	11	$289,283	$8,680	.01%
STEAMBOAT ROCK	19	$314,501	$9,436	.01%
UNION	31	$781,415	$23,443	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	158	$3,890,303	$116,708	.12%
* TOTAL COUNTY *	846	$24,860,657	$745,719	.76%
HARRISON COUNTY				
DUNLAP	63	$1,453,469	$43,594	.04%
LOGAN*	74	$1,644,489	$49,334	.05%
MISSOURI VALLEY	145	$5,019,602	$150,587	.15%
WOODBINE	68	$1,196,735	$35,903	.04%
MONDAMIN	29	$286,499	$8,594	.01%
PERSIA	21	$109,495	$3,287	.00%
PISGAH	23	$140,847	$4,226	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	115	$1,477,136	$44,315	.05%
* TOTAL COUNTY *	538	$11,328,272	$339,840	.35%
HENRY COUNTY				
MT PLEASANT*	271	$12,202,252	$366,064	.37%
NEW LONDON	64	$982,545	$29,476	.03%
WAYLAND	37	$545,772	$16,373	.02%
WINFIELD	60	$1,545,310	$46,357	.05%
MT UNION	10	$128,317	$3,851	.00%
OLDS	20	$376,294	$11,289	.01%
SALEM	17	$94,557	$2,835	.00%
NON-PERMIT	5	$64,698	$1,941	.00%
OTHER	146	$2,231,235	$66,939	.07%
* TOTAL COUNTY *	630	$18,170,980	$545,125	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOWARD COUNTY				
CRESCO*	187	$7,327,646	$219,821	.22%
ELMA	37	$391,670	$11,751	.01%
LIME SPRINGS	36	$477,659	$14,323	.01%
RICEVILLE	19	$377,322	$11,320	.01%
CHESTER	18	$133,817	$4,014	.00%
PROTIVIN	22	$413,513	$12,406	.01%
NON-PERMIT	2	$2,632	$80	.00%
OTHER	87	$496,359	$14,892	.02%
* TOTAL COUNTY *	410	$9,620,618	$288,607	.29%
HUMBOLDT COUNTY				
HUMBOLDT	217	$9,624,607	$288,739	.29%
DAKOTA CITY*	28	$312,404	$9,372	.01%
GILMORE CITY	14	$204,554	$6,137	.01%
LIVERMORE	30	$419,421	$12,583	.01%
BODE	24	$278,635	$8,360	.01%
BRADGATE	10	$121,420	$3,643	.00%
RENWICK	26	$455,577	$13,667	.01%
THOR	12	$151,829	$4,554	.00%
NON-PERMIT	5	$79,832	$2,397	.00%
OTHER	94	$620,468	$18,615	.02%
* TOTAL COUNTY *	460	$12,268,747	$368,067	.38%
IDA COUNTY				
HOLSTEIN	83	$1,671,358	$50,140	.05%
IDA GROVE*	142	$5,776,837	$173,310	.18%
BATTLE CREEK	37	$459,950	$13,799	.01%
ARTHUR	16	$127,319	$3,819	.00%
GALVA	21	$193,599	$5,808	.01%
NON-PERMIT	5	$26,464	$795	.00%
OTHER	43	$596,231	$17,891	.02%
* TOTAL COUNTY *	347	$8,851,758	$265,562	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IOWA COUNTY				
MARENGO*	119	$3,008,262	$90,206	.09%
NORTH ENGLISH	49	$649,250	$19,481	.02%
WILLIAMSBURG	107	$3,909,019	$117,274	.12%
VICTOR	50	$936,399	$28,093	.03%
LADORA	15	$86,848	$2,605	.00%
MILLERSBURG	14	$142,193	$4,265	.00%
NON-PERMIT	1	$266	$8	.00%
OTHER	217	$7,744,751	$232,310	.24%
* TOTAL COUNTY *	572	$16,476,988	$494,242	.50%
JACKSON COUNTY				
MAQUOKETA*	274	$9,582,587	$287,464	.29%
BELLEVUE	111	$2,249,102	$67,393	.07%
PRESTON	52	$2,135,503	$64,065	.07%
SABULA	34	$344,970	$10,345	.01%
ANDREW	14	$251,249	$7,538	.01%
BALDWIN	10	$44,427	$1,332	.00%
LA MOTTE	20	$396,800	$11,881	.01%
MILES	24	$722,391	$21,667	.02%
MONMOUTH	13	$52,938	$1,588	.00%
SPRINGBROOK	10	$130,599	$3,916	.00%
NON-PERMIT	1	$1,100	$34	.00%
OTHER	153	$1,744,202	$52,321	.05%
* TOTAL COUNTY *	716	$17,655,868	$529,544	.54%
JASPER COUNTY				
NEWTON*	512	$21,720,192	$651,592	.67%
COLFAX	76	$3,833,149	$114,998	.12%
MONROE	68	$1,439,880	$43,195	.04%
BAXTER	42	$623,484	$18,702	.02%
KELLOGG	31	$308,226	$9,250	.01%
PRAIRIE CITY	50	$1,587,156	$47,617	.05%
LYNNVILLE	27	$276,058	$8,281	.01%
MINGO	18	$112,173	$3,365	.00%
SULLY	38	$1,940,528	$58,215	.06%
NON-PERMIT	3	$1,799	$56	.00%
OTHER	221	$2,508,155	$75,252	.08%
* TOTAL COUNTY *	1,086	$34,350,800	$1,030,523	1.05%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JEFFERSON COUNTY				
FAIRFIELD*	362	$13,317,048	$399,439	.41%
BATAVIA	26	$213,356	$6,400	.01%
LIBERTYVILLE	16	$150,096	$4,495	.00%
PACKWOOD	19	$227,189	$6,816	.01%
NON-PERMIT	1	$1,833	$56	.00%
OTHER	118	$1,100,663	$33,018	.03%
* TOTAL COUNTY *	542	$15,010,185	$450,224	.46%
JOHNSON COUNTY				
IOWA CITY*	1,072	$68,565,805	$2,056,513	2.10%
CORALVILLE	218	$14,675,928	$440,151	.45%
LONE TREE	43	$512,062	$15,360	.02%
OXFORD	31	$510,839	$15,324	.02%
SOLON	57	$1,013,953	$30,403	.03%
HILLS	20	$426,206	$12,786	.01%
NORTH LIBERTY	35	$1,198,633	$35,961	.04%
SWISHER	29	$605,545	$18,169	.02%
TIFFIN	10	$337,594	$10,128	.01%
NON-PERMIT	17	$39,261	$1,188	.00%
OTHER	281	$5,349,755	$160,502	.16%
* TOTAL COUNTY *	1,813	$93,235,581	$2,796,485	2.85%
JONES COUNTY				
ANAMOSA*	166	$6,620,055	$198,598	.20%
MONTICELLO	209	$7,535,853	$226,071	.23%
OLIN	41	$514,267	$15,428	.02%
OXFORD JCT	35	$331,493	$9,942	.01%
WYOMING	41	$657,086	$19,669	.02%
ONSLOW	16	$101,276	$3,039	.00%
NON-PERMIT	2	$11,200	$337	.00%
OTHER	225	$2,394,932	$71,850	.07%
* TOTAL COUNTY *	735	$18,166,162	$544,934	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KEOKUK COUNTY				
KEOTA	58	$729,043	$21,872	.02%
SIGOURNEY*	122	$3,194,797	$95,822	.10%
DELTA	18	$74,222	$2,227	.00%
HEDRICK	43	$414,920	$12,449	.01%
RICHLAND	31	$1,016,210	$30,486	.03%
WHAT CHEER	49	$360,024	$10,800	.01%
KESWICK	17	$421,440	$12,645	.01%
OLLIE	12	$144,835	$4,345	.00%
SOUTH ENGLISH	15	$159,385	$4,782	.00%
NON-PERMIT	3	$7,533	$228	.00%
OTHER	159	$1,854,041	$55,626	.06%
* TOTAL COUNTY *	527	$8,376,450	$251,282	.26%
KOSSUTH COUNTY				
ALGONA*	308	$15,533,258	$465,774	.48%
BANCROFT	47	$1,847,780	$55,414	.06%
BURT	24	$187,614	$5,630	.01%
LU VERNE	16	$113,880	$3,417	.00%
SWEA CITY	55	$963,831	$28,917	.03%
TITONKA	39	$986,546	$29,594	.03%
WESLEY	28	$766,334	$22,990	.02%
WHITTEMORE	38	$653,577	$19,608	.02%
FENTON	27	$319,520	$9,587	.01%
LAKOTA	22	$242,223	$7,264	.01%
LEDYARD	17	$196,997	$5,901	.01%
LONE ROCK	14	$115,947	$3,479	.00%
NON-PERMIT	2	$15,499	$466	.00%
OTHER	161	$1,695,464	$50,862	.05%
* TOTAL COUNTY *	798	$23,638,470	$708,903	.72%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LEE COUNTY				
FT MADISON*	324	$13,277,208	$398,174	.41%
KEOKUK	432	$21,559,888	$646,788	.66%
DONNELLSON	63	$1,422,875	$42,565	.04%
MONTROSE	28	$297,330	$8,918	.01%
WEST POINT	55	$829,774	$24,898	.03%
ST PAUL	13	$621,539	$18,645	.02%
HOUGHTON	10	$484,130	$14,525	.01%
NON-PERMIT	10	$18,864	$575	.00%
OTHER	276	$7,600,730	$227,961	.23%
* TOTAL COUNTY *	1,211	$46,112,338	$1,383,049	1.41%
LINN COUNTY				
CEDAR RAPIDS*	2,921	$204,688,076	$6,140,007	6.27%
MARION	457	$18,874,010	$566,134	.58%
CENTER POINT	51	$914,269	$27,429	.03%
CENTRAL CITY	59	$500,680	$15,018	.02%
HIAWATHA	92	$1,420,983	$42,633	.04%
LISBON	66	$985,880	$29,574	.03%
MT VERNON	91	$3,159,910	$94,792	.10%
COGGON	42	$898,887	$26,966	.03%
FAIRFAX	27	$236,143	$7,085	.01%
SPRINGVILLE	40	$532,601	$15,975	.02%
WALKER	38	$459,083	$13,770	.01%
ALBURNETTE	21	$292,045	$8,762	.01%
ELY	26	$402,904	$12,085	.01%
PALO	20	$121,440	$3,642	.00%
PRAIRIEBURG	11	$56,134	$1,686	.00%
NON-PERMIT	42	$406,750	$12,220	.01%
OTHER	307	$4,601,860	$138,053	.14%
* TOTAL COUNTY *	4,311	$238,551,655	$7,155,831	7.30%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LOUISA COUNTY				
COLUMBUS JCT	79	$2,715,686	$81,470	.08%
WAPELLO*	92	$2,325,256	$69,739	.07%
MORNING SUN	40	$661,476	$19,843	.02%
GRANDVIEW	15	$271,905	$8,158	.01%
LETTS	13	$110,836	$3,326	.00%
OAKVILLE	17	$216,830	$6,503	.01%
NON-PERMIT	1	$1,033	$31	.00%
OTHER	88	$1,096,803	$32,905	.03%
* TOTAL COUNTY *	345	$7,399,825	$221,975	.23%
LUCAS COUNTY				
CHARITON*	227	$6,243,689	$187,300	.19%
RUSSELL	24	$278,369	$8,346	.01%
LUCAS	15	$62,745	$1,882	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	98	$1,462,296	$43,871	.04%
* TOTAL COUNTY *	364	$8,047,099	$241,399	.25%
LYON COUNTY				
ROCK RAPIDS*	128	$3,755,794	$112,678	.12%
GEORGE	64	$1,062,622	$31,881	.03%
DOON	25	$366,638	$11,001	.01%
INWOOD	47	$1,313,321	$39,393	.04%
LARCHWOOD	39	$549,716	$16,492	.02%
LITTLE ROCK	23	$303,918	$9,117	.01%
ALVORD	12	$96,035	$2,880	.00%
LESTER	20	$412,859	$12,385	.01%
NON-PERMIT	2	$200	$8	.00%
OTHER	94	$931,321	$27,910	.03%
* TOTAL COUNTY *	454	$8,792,424	$263,745	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MADISON COUNTY				
WINTERSET*	196	$6,160,845	$184,826	.19%
EARLHAM	41	$570,960	$17,129	.02%
MACKSBURG	13	$63,590	$1,909	.00%
ST CHARLES	26	$280,991	$8,430	.01%
TRURO	23	$148,055	$4,440	.00%
NON-PERMIT	2	$2,466	$74	.00%
OTHER	110	$759,244	$22,780	.02%
* TOTAL COUNTY *	411	$7,986,151	$239,588	.24%
MAHASKA COUNTY				
OSKALOOSA*	498	$21,007,584	$630,222	.64%
NEW SHARON	72	$945,052	$28,339	.03%
BARNES CITY	12	$72,044	$2,160	.00%
FREMONT	26	$163,597	$4,906	.01%
LEIGHTON	13	$67,257	$2,019	.00%
NON-PERMIT	4	$134,800	$4,046	.00%
OTHER	176	$1,496,574	$44,895	.05%
* TOTAL COUNTY *	801	$23,886,908	$716,587	.73%
MARION COUNTY				
KNOXVILLE*	274	$11,569,430	$347,031	.35%
PELLA	258	$10,124,096	$303,719	.31%
PLEASANTVILLE	66	$838,222	$25,122	.03%
BUSSEY	20	$97,580	$2,921	.00%
MELCHER	34	$436,611	$13,097	.01%
NON-PERMIT	4	$14,766	$444	.00%
OTHER	210	$2,765,214	$82,958	.08%
* TOTAL COUNTY *	866	$25,845,919	$775,292	.79%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARSHALL COUNTY				
MARSHALLTOWN*	767	$40,202,614	$1,205,984	1.23%
STATE CENTER	66	$1,004,453	$30,128	.03%
ALBION	18	$178,898	$5,304	.01%
GILMAN	29	$320,541	$9,614	.01%
MELBOURNE	29	$590,091	$17,703	.02%
LAUREL	19	$169,263	$5,079	.01%
LE GRAND	29	$323,406	$9,703	.01%
NON-PERMIT	8	$119,631	$3,593	.00%
OTHER	190	$2,807,644	$84,206	.09%
* TOTAL COUNTY *	1,155	$45,716,541	$1,371,314	1.40%
MILLS COUNTY				
GLENWOOD*	143	$5,310,101	$159,302	.16%
MALVERN	58	$1,112,106	$33,366	.03%
EMERSON	20	$258,322	$7,751	.01%
PACIFIC JCT	11	$37,036	$1,111	.00%
HASTINGS	11	$118,590	$3,558	.00%
HENDERSON	15	$101,530	$3,045	.00%
SILVER CITY	10	$135,777	$4,063	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	76	$574,179	$17,212	.02%
* TOTAL COUNTY *	344	$7,647,641	$229,408	.23%
MITCHELL COUNTY				
OSAGE*	163	$5,337,231	$160,115	.16%
ST ANSGAR	62	$1,997,239	$59,919	.06%
RICEVILLE	39	$531,505	$15,943	.02%
STACYVILLE	34	$1,028,302	$30,848	.03%
NON-PERMIT	1	$900	$27	.00%
OTHER	134	$1,757,926	$52,737	.05%
* TOTAL COUNTY *	433	$10,653,103	$319,589	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MONONA COUNTY				
ONAWA*	168	$5,238,812	$157,141	.16%
MAPLETON	89	$2,628,848	$78,867	.08%
UTE	42	$590,083	$17,699	.02%
WHITING	32	$265,622	$7,968	.01%
BLENCOE	12	$59,045	$1,772	.00%
CASTANA	12	$51,052	$1,531	.00%
MOORHEAD	19	$365,712	$10,956	.01%
SOLDIER	21	$224,823	$6,744	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	62	$650,178	$19,508	.02%
* TOTAL COUNTY *	457	$10,074,175	$302,186	.31%
MONROE COUNTY				
ALBIA*	182	$5,010,519	$150,307	.15%
LOVILIA	21	$193,753	$5,811	.01%
NON-PERMIT	1	$666	$24	.00%
OTHER	84	$1,368,092	$41,042	.04%
* TOTAL COUNTY *	288	$6,573,030	$197,184	.20%
MONTGOMERY COUNTY				
RED OAK*	271	$10,914,002	$327,417	.33%
VILLISCA	67	$979,196	$29,358	.03%
STANTON	35	$652,899	$19,586	.02%
ELLIOTT	24	$206,626	$6,200	.01%
NON-PERMIT	2	$1,333	$41	.00%
OTHER	83	$694,873	$20,845	.02%
* TOTAL COUNTY *	482	$13,448,929	$403,447	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	645	$31,250,710	$937,365	.96%
WEST LIBERTY	103	$2,885,651	$86,567	.09%
WILTON	88	$5,930,448	$177,916	.18%
ATALISSA	14	$103,947	$3,117	.00%
CONESVILLE	12	$89,870	$2,696	.00%
NICHOLS	17	$627,248	$18,817	.02%
NON-PERMIT	2	$2,499	$76	.00%
OTHER	194	$3,576,653	$107,303	.11%
* TOTAL COUNTY *	1,075	$44,467,026	$1,333,857	1.36%
OBRIEN COUNTY				
SHELDON	223	$8,775,165	$263,241	.27%
HARTLEY	93	$1,980,266	$59,406	.06%
PAULLINA	86	$1,721,655	$51,652	.05%
PRIMGHAR*	54	$1,298,963	$38,940	.04%
SANBORN	68	$1,364,532	$40,932	.04%
SUTHERLAND	55	$619,102	$18,561	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	102	$1,116,456	$33,492	.03%
* TOTAL COUNTY *	681	$16,876,139	$506,224	.52%
OSCEOLA COUNTY				
SIBLEY*	138	$4,304,938	$129,130	.13%
ASHTON	29	$549,722	$16,491	.02%
OCHEYEDAN	34	$505,611	$15,168	.02%
HARRIS	10	$155,381	$4,662	.00%
MELVIN	25	$560,665	$16,822	.02%
NON-PERMIT	2	$799	$24	.00%
OTHER	62	$384,913	$11,549	.01%
* TOTAL COUNTY *	300	$6,462,029	$193,846	.20%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	220	$7,939,119	$238,169	.24%
SHENANDOAH	292	$8,858,603	$265,753	.27%
ESSEX	44	$481,881	$14,457	.01%
BLANCHARD	10	$33,560	$1,008	.00%
COIN	15	$119,219	$3,578	.00%
COLLEGE SPRINGS	10	$50,977	$1,528	.00%
NON-PERMIT	1	$15,566	$468	.00%
OTHER	86	$1,511,295	$45,331	.05%
* TOTAL COUNTY *	678	$19,010,220	$570,292	.58%
PALO ALTO COUNTY				
EMMETSBURG*	166	$5,708,145	$171,235	.17%
GRAETTINGER	53	$656,521	$19,694	.02%
RUTHVEN	38	$695,310	$20,856	.02%
WEST BEND	51	$1,509,624	$45,287	.05%
AYRSHIRE	14	$148,217	$4,446	.00%
MALLARD	18	$220,677	$6,621	.01%
NON-PERMIT	1	$100	$4	.00%
OTHER	76	$913,504	$27,407	.03%
* TOTAL COUNTY *	417	$9,852,098	$295,550	.30%
PLYMOUTH COUNTY				
LE MARS*	297	$12,382,454	$371,444	.38%
AKRON	70	$1,352,656	$40,565	.04%
KINGSLEY	71	$1,573,371	$47,201	.05%
REMSEN	88	$1,721,939	$51,649	.05%
MERRILL	37	$337,592	$10,128	.01%
BRUNSVILLE	13	$58,878	$1,767	.00%
HINTON	25	$595,562	$17,865	.02%
NON-PERMIT	4	$6,565	$201	.00%
OTHER	143	$824,077	$24,721	.03%
* TOTAL COUNTY *	748	$18,853,094	$565,541	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	44	$598,928	$17,971	.02%
LAURENS	107	$2,434,408	$73,019	.07%
POCAHONTAS*	141	$4,392,501	$131,696	.13%
GILMORE CITY	18	$648,726	$19,461	.02%
ROLFE	45	$850,966	$25,527	.03%
HAVELOCK	12	$212,690	$6,380	.01%
PALMER	21	$269,231	$8,079	.01%
VARINA	11	$53,933	$1,616	.00%
NON-PERMIT	3	$4,933	$149	.00%
OTHER	75	$365,101	$10,954	.01%
* TOTAL COUNTY *	477	$9,831,417	$294,852	.30%
POLK COUNTY				
DES MOINES*	6,028	$448,130,278	$13,443,505	13.72%
WEST DES MOINES	654	$40,843,165	$1,225,272	1.25%
URBANDALE	151	$4,263,431	$127,891	.13%
ALTOONA	164	$7,544,555	$226,313	.23%
ANKENY	375	$13,888,460	$416,420	.43%
CLIVE	29	$2,815,557	$84,462	.09%
GRIMES	73	$1,724,047	$51,716	.05%
MITCHELLVILLE	42	$652,698	$19,580	.02%
POLK CITY	48	$524,831	$15,744	.02%
BONDURANT	38	$374,999	$11,251	.01%
ELKHART	18	$148,863	$4,465	.00%
PLEASANT HILL	11	$593,160	$17,795	.02%
RUNNELLS	31	$340,609	$10,220	.01%
JOHNSTON	25	$861,420	$25,844	.03%
NON-PERMIT	87	$720,206	$21,734	.02%
OTHER	141	$2,935,065	$88,002	.09%
* TOTAL COUNTY *	7,915	$526,361,344	$15,790,214	16.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,058	$54,615,587	$1,638,336	1.67%
AVOCA	92	$3,254,012	$97,591	.10%
CARTER LAKE	50	$1,128,410	$33,825	.03%
OAKLAND	76	$2,120,631	$63,534	.06%
CARSON	38	$359,889	$10,795	.01%
NEOLA	41	$668,872	$20,064	.02%
WALNUT	39	$609,689	$18,290	.02%
CRESCENT	14	$336,978	$10,098	.01%
HANCOCK	10	$99,497	$2,986	.00%
MACEDONIA	17	$797,154	$23,915	.02%
MINDEN	33	$683,733	$20,511	.02%
TREYNOR	35	$539,305	$16,182	.02%
UNDERWOOD	29	$400,957	$12,027	.01%
NON-PERMIT	7	$15,797	$478	.00%
OTHER	317	$11,382,328	$341,466	.35%
* TOTAL COUNTY *	1,856	$77,012,839	$2,310,098	2.36%
POWESHIEK COUNTY				
GRINNELL	275	$13,990,894	$419,708	.43%
BROOKLYN	76	$2,368,247	$71,050	.07%
MONTEZUMA*	116	$2,680,579	$80,422	.08%
DEEP RIVER	18	$168,296	$5,050	.01%
MALCOM	17	$267,976	$8,039	.01%
NON-PERMIT	1	$3,600	$109	.00%
OTHER	137	$1,719,281	$51,582	.05%
* TOTAL COUNTY *	640	$21,198,873	$635,960	.65%
RINGGOLD COUNTY				
MOUNT AYR*	114	$3,406,519	$102,193	.10%
DIAGONAL	20	$187,585	$5,626	.01%
KELLERTON	19	$105,707	$3,171	.00%
TINGLEY	15	$109,915	$3,298	.00%
NON-PERMIT	1	$366	$11	.00%
OTHER	61	$386,409	$11,594	.01%
* TOTAL COUNTY *	230	$4,196,501	$125,893	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	153	$4,315,512	$129,468	.13%
LAKE VIEW	82	$1,544,916	$46,281	.05%
ODEBOLT	70	$1,756,898	$52,712	.05%
EARLY	33	$993,186	$29,796	.03%
SCHALLER	41	$1,131,088	$33,932	.03%
WALL LAKE	37	$1,160,118	$34,802	.04%
AUBURN	22	$258,388	$7,752	.01%
LYTTON	23	$504,215	$15,125	.02%
NON-PERMIT	2	$1,533	$46	.00%
OTHER	95	$1,183,390	$35,500	.04%
* TOTAL COUNTY *	558	$12,849,244	$385,414	.39%
SCOTT COUNTY				
DAVENPORT*	2,330	$156,462,207	$4,692,698	4.79%
BETTENDORF	547	$37,430,647	$1,122,868	1.15%
BUFFALO	29	$467,291	$14,010	.01%
LE CLAIRE	67	$861,472	$25,845	.03%
BLUE GRASS	58	$946,915	$28,406	.03%
ELDRIDGE	101	$4,012,095	$120,359	.12%
PRINCETON	32	$651,565	$19,547	.02%
WALCOTT	61	$2,373,450	$71,203	.07%
DIXON	16	$186,697	$5,661	.01%
DONAHUE	11	$352,100	$10,563	.01%
LONG GROVE	12	$110,720	$3,322	.00%
MCCAUSLAND	18	$152,998	$4,591	.00%
NEW LIBERTY	12	$47,750	$1,433	.00%
RIVERDALE	10	$229,099	$6,873	.01%
NON-PERMIT	61	$340,743	$10,252	.01%
OTHER	222	$5,050,074	$151,506	.15%
* TOTAL COUNTY *	3,587	$209,677,823	$6,289,137	6.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	255	$10,243,019	$307,226	.31%
ELK HORN	33	$753,085	$22,593	.02%
SHELBY	33	$309,521	$9,274	.01%
DEFIANCE	25	$190,764	$5,725	.01%
EARLING	37	$364,744	$10,944	.01%
IRWIN	33	$620,259	$18,605	.02%
PANAMA	21	$124,192	$3,728	.00%
PORTSMOUTH	15	$160,021	$4,800	.00%
WESTPHALIA	13	$120,681	$3,621	.00%
NON-PERMIT	5	$25,964	$783	.00%
OTHER	99	$1,118,649	$33,556	.03%
* TOTAL COUNTY *	569	$14,030,899	$420,855	.43%
SIOUX COUNTY				
HAWARDEN	121	$2,786,689	$83,564	.09%
ALTON	55	$1,329,125	$39,871	.04%
HULL	77	$1,164,572	$34,939	.04%
ORANGE CITY*	160	$5,452,299	$163,578	.17%
ROCK VALLEY	136	$4,755,393	$142,660	.15%
SIOUX CENTER	206	$6,521,807	$195,660	.20%
BOYDEN	36	$834,660	$25,037	.03%
HOSPERS	44	$786,353	$23,594	.02%
IRETON	43	$1,360,400	$40,813	.04%
GRANVILLE	22	$181,602	$5,446	.01%
MAURICE	14	$42,792	$1,285	.00%
NON-PERMIT	13	$53,396	$1,609	.00%
OTHER	187	$1,782,151	$53,464	.05%
* TOTAL COUNTY *	1,114	$27,051,239	$811,520	.83%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	950	$55,933,043	$1,677,956	1.71%
NEVADA*	204	$7,415,500	$222,420	.23%
STORY CITY	124	$3,416,564	$102,466	.10%
CAMBRIDGE	20	$97,870	$2,937	.00%
COLO	30	$378,333	$11,353	.01%
MAXWELL	33	$409,068	$12,273	.01%
ROLAND	42	$513,196	$15,395	.02%
SLATER	51	$1,297,695	$38,931	.04%
ZEARING	32	$355,024	$10,652	.01%
COLLINS	22	$151,732	$4,552	.00%
GILBERT	21	$149,984	$4,499	.00%
HUXLEY	59	$1,132,891	$33,990	.03%
MCCALLSBURG	20	$89,303	$2,680	.00%
NON-PERMIT	32	$95,620	$2,886	.00%
OTHER	178	$2,060,324	$61,710	.06%
* TOTAL COUNTY *	1,818	$73,496,147	$2,204,700	2.25%
TAMA COUNTY				
TAMA	129	$4,526,161	$135,768	.14%
DYSART	65	$1,199,714	$35,990	.04%
TOLEDO*	101	$4,875,258	$146,233	.15%
TRAER	94	$2,335,789	$70,074	.07%
GARWIN	25	$224,575	$6,733	.01%
GLADBROOK	55	$1,239,653	$37,188	.04%
CHELSEA	25	$436,252	$13,085	.01%
CLUTIER	13	$108,316	$3,232	.00%
ELBERON	12	$70,627	$2,119	.00%
LINCOLN	12	$372,882	$11,162	.01%
MONTOUR	10	$150,806	$4,525	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	112	$439,866	$13,200	.01%
* TOTAL COUNTY *	653	$15,979,899	$479,309	.49%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	106	$1,904,126	$57,100	.06%
LENOX	76	$2,119,082	$63,563	.06%
CLEARFIELD	31	$307,640	$9,229	.01%
NEW MARKET	25	$153,912	$4,618	.00%
BLOCKTON	14	$103,131	$3,094	.00%
SHARPSBURG	11	$21,092	$633	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	65	$308,181	$9,244	.01%
* TOTAL COUNTY *	328	$4,917,164	$147,481	.15%
UNION COUNTY				
CRESTON*	307	$12,813,524	$384,407	.39%
AFTON	51	$872,090	$26,151	.03%
LORIMOR	24	$164,934	$4,951	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	82	$326,628	$9,798	.01%
* TOTAL COUNTY *	464	$14,177,176	$425,307	.43%
VAN BUREN COUNTY				
KEOSAUQUA*	71	$1,306,484	$39,128	.04%
BONAPARTE	28	$369,245	$11,078	.01%
FARMINGTON	52	$599,599	$17,989	.02%
MILTON	29	$213,221	$6,383	.01%
BIRMINGHAM	19	$102,517	$3,076	.00%
CANTRIL	20	$112,385	$3,372	.00%
STOCKPORT	17	$215,045	$6,452	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	123	$863,791	$25,919	.03%
* TOTAL COUNTY *	359	$3,782,287	$113,397	.12%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	789	$35,595,281	$1,067,840	1.09%
ELDON	42	$754,506	$22,593	.02%
EDDYVILLE	31	$306,205	$9,188	.01%
AGENCY	34	$359,958	$10,798	.01%
BLAKESBURG	21	$152,094	$4,549	.00%
NON-PERMIT	17	$38,659	$1,173	.00%
OTHER	186	$1,514,319	$45,429	.05%
* TOTAL COUNTY *	1,120	$38,721,022	$1,161,570	1.19%
WARREN COUNTY				
INDIANOLA*	314	$10,949,703	$328,454	.34%
CARLISLE	71	$1,408,907	$42,266	.04%
NORWALK	70	$1,119,611	$33,586	.03%
MILO	20	$220,322	$6,607	.01%
HARTFORD	20	$180,787	$5,423	.01%
LACONA	22	$339,654	$10,190	.01%
MARTENSDALE	16	$154,799	$4,644	.00%
NEW VIRGINIA	20	$330,619	$9,918	.01%
NON-PERMIT	5	$3,932	$122	.00%
OTHER	230	$2,438,296	$73,136	.07%
* TOTAL COUNTY *	788	$17,146,630	$514,346	.53%
WASHINGTON COUNTY				
WASHINGTON*	316	$12,784,713	$383,528	.39%
KALONA	128	$3,963,161	$118,880	.12%
BRIGHTON	43	$388,017	$11,643	.01%
RIVERSIDE	34	$541,506	$16,245	.02%
WELLMAN	67	$1,549,726	$46,488	.05%
AINSWORTH	21	$417,920	$12,464	.01%
CRAWFORDSVILLE	20	$176,370	$5,290	.01%
WEST CHESTER	12	$36,482	$1,094	.00%
NON-PERMIT	3	$4,399	$134	.00%
OTHER	173	$1,507,320	$45,197	.05%
* TOTAL COUNTY *	817	$21,369,614	$640,963	.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	116	$2,445,046	$73,350	.07%
SEYMOUR	48	$472,201	$14,169	.01%
ALLERTON	36	$229,249	$6,875	.01%
HUMESTON	43	$765,270	$22,959	.02%
LINEVILLE	10	$152,917	$4,588	.00%
PROMISE CITY	11	$115,121	$3,453	.00%
NON-PERMIT	2	$2,966	$90	.00%
OTHER	95	$735,782	$22,063	.02%
* TOTAL COUNTY *	361	$4,918,552	$147,547	.15%
WEBSTER COUNTY				
FT DODGE*	893	$50,618,861	$1,518,516	1.55%
GOWRIE	64	$1,381,596	$41,359	.04%
DAYTON	42	$1,120,566	$33,619	.03%
LEHIGH	29	$564,581	$16,939	.02%
BADGER	18	$309,642	$9,289	.01%
CALLENDAR	18	$214,492	$6,437	.01%
CLARE	10	$100,393	$3,014	.00%
DUNCOMBE	13	$179,112	$5,374	.01%
HARCOURT	17	$557,754	$16,734	.02%
MOORLAND	12	$134,129	$4,025	.00%
VINCENT	16	$565,553	$16,968	.02%
NON-PERMIT	22	$548,092	$16,457	.02%
OTHER	234	$4,907,243	$147,219	.15%
* TOTAL COUNTY *	1,388	$61,202,014	$1,835,950	1.87%
WINNEBAGO COUNTY				
FOREST CITY*	140	$3,709,543	$111,252	.11%
BUFFALO CENTER	75	$1,603,717	$48,048	.05%
LAKE MILLS	112	$2,772,773	$83,186	.08%
THOMPSON	36	$1,096,740	$32,902	.03%
LELAND	16	$72,953	$2,189	.00%
RAKE	20	$196,231	$5,888	.01%
NON-PERMIT	3	$9,332	$282	.00%
OTHER	82	$1,694,112	$50,826	.05%
* TOTAL COUNTY *	484	$11,155,401	$334,573	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	298	$12,517,248	$375,384	.38%
CALMAR	53	$1,488,847	$44,667	.05%
OSSIAN	55	$942,579	$28,277	.03%
FT. ATKINSON	30	$991,793	$29,754	.03%
RIDGEWAY	19	$162,282	$4,869	.00%
SPILLVILLE	23	$485,720	$14,562	.01%
NON-PERMIT	18	$9,161	$286	.00%
OTHER	182	$2,628,678	$78,818	.08%
* TOTAL COUNTY *	678	$19,226,308	$576,617	.59%
WOODBURY COUNTY				
SIOUX CITY*	1,980	$124,356,985	$3,730,615	3.81%
MOVILLE	60	$2,174,667	$65,242	.07%
ANTHON	52	$1,026,158	$30,783	.03%
CORRECTIONVILLE	56	$721,358	$21,641	.02%
DANBURY	29	$489,468	$14,680	.01%
SERGEANT BLUFF	60	$1,073,030	$32,190	.03%
SLOAN	40	$660,559	$19,815	.02%
CUSHING	23	$90,114	$2,705	.00%
HORNICK	17	$312,134	$9,357	.01%
LAWTON	30	$300,550	$9,018	.01%
OTO	12	$52,792	$1,584	.00%
PIERSON	24	$404,469	$12,136	.01%
SALIX	16	$316,081	$9,481	.01%
SMITHLAND	18	$116,676	$3,499	.00%
NON-PERMIT	39	$276,718	$8,318	.01%
OTHER	97	$995,060	$29,856	.03%
* TOTAL COUNTY *	2,553	$133,366,819	$4,000,920	4.08%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING JUNE, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	49	$687,683	$20,628	.02%
NORTHWOOD*	98	$3,604,230	$108,105	.11%
FERTILE	19	$164,728	$4,942	.01%
GRAFTON	25	$433,390	$13,001	.01%
HANLONTOWN	14	$131,627	$3,949	.00%
JOICE	13	$89,918	$2,696	.00%
KENSETT	17	$227,634	$6,829	.01%
NON-PERMIT	1	$433	$14	.00%
OTHER	71	$520,755	$15,625	.02%
* TOTAL COUNTY *	307	$5,860,398	$175,789	.18%
WRIGHT COUNTY				
CLARION*	164	$5,616,438	$168,471	.17%
EAGLE GROVE	147	$4,725,060	$141,742	.14%
BELMOND	124	$5,193,883	$155,817	.16%
DOWS	43	$641,052	$19,228	.02%
GOLDFIELD	39	$738,912	$22,171	.02%
ROWAN	16	$159,666	$4,788	.00%
WOOLSTOCK	12	$1,078,799	$32,362	.03%
NON-PERMIT	1	$0	$1	.00%
OTHER	78	$1,031,536	$30,950	.03%
* TOTAL COUNTY *	624	$19,185,346	$575,530	.59%
* LATE FILERS *	6,304	$42,591,709	$1,277,139	1.30%
** GRAND TOTAL **	92,661	$3,265,829,513	$97,963,128	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	45	$84,046
* TOTAL *	45	$84,046

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$19,099
BLDG. MTL.	19	$30,458
GEN. MDSE.	7	$9,572
FOOD	7	$8,662
MOTOR VEH.	32	$22,358
APPAREL	6	$3,724
HOME FURN.	10	$2,004
EAT DRINK	30	$27,585
SPECIALTY	46	$12,342
SERVICES	118	$26,582
WHOLESALE	36	$85,310
MISC.	52	$41,676
* TOTAL *	373	$289,372

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

ADAMS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	7	$7,870
GEN. MDSE.	5	$9,581
FOOD	6	$6,329
MOTOR VEH.	15	$12,609
APPAREL		
HOME FURN.	6	$2,889
EAT DRINK	18	$11,095
SPECIALTY	37	$10,652
SERVICES	68	$11,261
WHOLESALE	24	$28,094
MISC.	24	$31,133
* TOTAL *	210	$131,513

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$22,032	14	$65,091	20	$87,123
BLDG. MTL.	6	$12,350	18	$23,256	24	$35,606
GEN. MDSE.	6	$22,994	7	$6,528	13	$29,522
FOOD	5	$19,448	9	$7,980	14	$27,428
MOTOR VEH.	20	$18,329	24	$9,769	44	$28,098
APPAREL	8	$6,624	8	$3,673	16	$10,297
HOME FURN.	5	$3,650	9	$3,283	14	$6,933
EAT DRINK	13	$9,705	34	$23,043	47	$32,748
SPECIALTY	31	$12,676	53	$8,307	84	$20,983
SERVICES	70	$18,437	106	$26,136	176	$44,573
WHOLESALE	10	$29,530	31	$30,136	41	$59,666
MISC.	21	$6,693	41	$29,913	62	$36,606
* TOTAL *	201	$182,468	354	$237,115	555	$419,583

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

APPANOOSE CLASS	CENTERVILLE* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	7	$53,067	12	$22,963	19	$76,030
BLDG. MTL.	11	$24,314	9	$5,144	20	$29,458
GEN. MDSE.	12	$51,307			12	$51,307
FOOD	11	$27,046	9	$2,628	20	$29,674
MOTOR VEH.	26	$30,675	19	$2,322	45	$32,997
APPAREL	10	$11,946			10	$11,946
HOME FURN.	8	$9,760			8	$9,760
EAT DRINK	19	$21,232	22	$7,905	41	$29,137
SPECIALTY	58	$19,924	52	$3,577	110	$23,501
SERVICES	81	$21,910	80	$8,601	161	$30,511
WHOLESALE	17	$27,416	23	$13,466	40	$40,882
MISC.	27	$16,251	37	$6,132	64	$22,383
* TOTAL *	287	$314,848	263	$72,738	550	$387,586

AUDUBON CLASS	AUDUBON* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$39,585	9	$2,447	14	$42,032
BLDG. MTL.	11	$9,547	7	$1,635	18	$11,182
GEN. MDSE.						
FOOD	6	$8,688	5	$2,570	11	$11,258
MOTOR VEH.	8	$10,219	9	$4,802	17	$15,021
APPAREL	6	$5,167			6	$5,167
HOME FURN.	9	$11,499			9	$11,499
EAT DRINK	10	$9,097	16	$6,362	26	$15,459
SPECIALTY	20	$13,776	26	$1,256	46	$15,032
SERVICES	50	$15,842	41	$8,873	91	$24,715
WHOLESALE	17	$26,371	26	$13,850	43	$40,221
MISC.	25	$16,445	31	$5,653	56	$22,098
* TOTAL *	167	$166,236	170	$47,448	337	$213,684

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					22	$20,097
BLDG. MTL.			6	$20,858	23	$17,596
GEN. MDSE.	6	$4,785	6	$12,514		
FOOD					12	$8,453
MOTOR VEH.	10	$18,807	18	$17,220	29	$14,082
APPAREL	6	$5,830	7	$9,922		
HOME FURN.			9	$12,983	9	$4,130
EAT DRINK	11	$7,163	15	$20,592	35	$16,413
SPECIALTY	15	$4,966	32	$14,754	54	$20,127
SERVICES	33	$8,504	50	$16,723	130	$20,254
WHOLESALE	12	$6,062	15	$38,881	63	$56,721
MISC.	26	$47,688	38	$80,553	53	$7,695
* TOTAL *	119	$103,805	196	$245,000	430	$185,568

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$20,097
BLDG. MTL.	29	$38,454
GEN. MDSE.	12	$17,299
FOOD	12	$8,453
MOTOR VEH.	57	$50,109
APPAREL	13	$15,752
HOME FURN.	18	$17,113
EAT DRINK	61	$44,168
SPECIALTY	101	$39,847
SERVICES	213	$45,481
WHOLESALE	90	$101,664
MISC.	117	$135,936
* TOTAL *	745	$534,373

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$518,678	9	$155,848		
BLDG. MTL.	60	$147,080	19	$69,447		
GEN. MDSE.	25	$546,805	10	$117,041		
FOOD	59	$175,857	34	$64,123		
MOTOR VEH.	140	$189,884	59	$83,452	6	$3,210
APPAREL	59	$106,133	46	$73,408		
HOME FURN.	84	$142,169	35	$48,886	5	$336
EAT DRINK	154	$271,464	74	$155,595	11	$8,413
SPECIALTY	367	$289,270	211	$107,674	21	$4,315
SERVICES	550	$413,360	231	$126,440	22	$8,817
WHOLESALE	176	$440,269	62	$74,137	9	$1,179
MISC.	209	$225,116	69	$50,219	16	$19,247
* TOTAL *	1,896	$3,466,085	859	$1,126,270	90	$45,517

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$20,704	34	$695,230
BLDG. MTL.	15	$22,284	94	$238,811
GEN. MDSE.	6	$5,284	41	$669,130
FOOD	10	$10,957	103	$250,937
MOTOR VEH.	28	$13,336	233	$289,882
APPAREL			105	$179,541
HOME FURN.	10	$2,573	134	$193,964
EAT DRINK	30	$20,600	269	$456,072
SPECIALTY	58	$10,643	657	$411,902
SERVICES	120	$25,399	923	$574,016
WHOLESALE	50	$39,768	297	$555,353
MISC.	90	$16,061	384	$310,643
* TOTAL *	429	$187,609	3,274	$4,825,481

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$76,933	16	$33,948	21	$110,881
BLDG. MTL.	16	$28,191	13	$14,310	29	$42,501
GEN. MDSE.	11	$48,624			11	$48,624
FOOD	7	$25,730	12	$9,481	19	$35,211
MOTOR VEH.	27	$38,668	24	$9,335	51	$48,003
APPAREL	12	$14,081			12	$14,081
HOME FURN.	14	$33,796	10	$5,504	24	$39,300
EAT DRINK	38	$50,510	19	$6,309	57	$56,819
SPECIALTY	90	$36,001	66	$6,526	156	$42,527
SERVICES	133	$39,765	91	$11,252	224	$51,017
WHOLESALE	28	$46,380	33	$22,529	61	$68,909
MISC.	47	$34,443	57	$28,748	104	$63,191
* TOTAL *	428	$473,122	341	$147,942	769	$621,064

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$35,438	20	$35,438
BLDG. MTL.	11	$23,588	24	$30,228	35	$53,816
GEN. MDSE.	9	$39,349	10	$8,156	19	$47,505
FOOD			13	$11,300	13	$11,300
MOTOR VEH.	24	$28,992	29	$20,932	53	$49,924
APPAREL	16	$15,085	11	$1,787	27	$16,872
HOME FURN.	11	$10,199	14	$3,697	25	$13,896
EAT DRINK	21	$28,869	31	$19,324	52	$48,193
SPECIALTY	48	$28,994	86	$13,333	134	$42,327
SERVICES	82	$64,353	133	$36,390	215	$100,743
WHOLESALE	23	$71,348	60	$71,448	83	$142,796
MISC.	39	$79,666	79	$19,713	118	$99,379
* TOTAL *	284	$390,443	510	$271,746	794	$662,189

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$22,922	16	$22,922
BLDG. MTL.	10	$19,592	21	$23,134	31	$42,726
GEN. MDSE.	6	$26,971			6	$26,971
FOOD	5	$21,864	12	$9,361	17	$31,225
MOTOR VEH.	16	$19,543	31	$22,298	47	$41,841
APPAREL	9	$7,081			9	$7,081
HOME FURN.			11	$4,586	11	$4,586
EAT DRINK	23	$26,850	33	$17,956	56	$44,806
SPECIALTY	45	$22,151	65	$6,243	110	$28,394
SERVICES	71	$16,325	134	$22,142	205	$38,467
WHOLESALE	24	$56,557	57	$65,758	81	$122,315
MISC.	37	$65,931	46	$14,405	83	$80,336
* TOTAL *	246	$282,865	426	$208,805	672	$491,670

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$72,024	19	$26,652	27	$98,676
BLDG. MTL.	10	$21,818	19	$50,785	29	$72,603
GEN. MDSE.	9	$51,478	5	$3,615	14	$55,093
FOOD	6	$29,092	8	$3,491	14	$32,583
MOTOR VEH.	32	$41,664	27	$10,069	59	$51,733
APPAREL	17	$27,871			17	$27,871
HOME FURN.	24	$15,800	7	$12,857	31	$28,657
EAT DRINK	28	$43,234	36	$15,593	64	$58,827
SPECIALTY	60	$53,701	60	$10,213	120	$63,914
SERVICES	113	$60,336	105	$14,236	218	$74,572
WHOLESALE	35	$62,399	55	$84,159	90	$146,558
MISC.	43	$44,760	65	$13,017	108	$57,777
* TOTAL *	385	$524,177	406	$244,687	791	$768,864

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

BUTLER COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$96,379
BLDG. MTL.	35	$42,663
GEN. MDSE.	9	$12,007
FOOD	20	$12,238
MOTOR VEH.	51	$25,599
APPAREL	9	$4,156
HOME FURN.	23	$8,372
EAT DRINK	43	$22,919
SPECIALTY	91	$11,139
SERVICES	204	$45,078
WHOLESALE	58	$74,526
MISC.	80	$14,525
* TOTAL *	654	$369,601

CALHOUN COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$56,351
BLDG. MTL.	23	$27,540
GEN. MDSE.	9	$10,278
FOOD	16	$16,820
MOTOR VEH.	34	$21,293
APPAREL	12	$11,000
HOME FURN.	20	$8,456
EAT DRINK	27	$20,992
SPECIALTY	72	$22,437
SERVICES	155	$43,034
WHOLESALE	64	$86,631
MISC.	65	$7,963
* TOTAL *	513	$332,795

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$73,927	25	$30,132	31	$104,059
BLDG. MTL.	15	$47,180	19	$21,276	34	$68,456
GEN. MDSE.	8	$85,459	7	$3,977	15	$89,436
FOOD	7	$32,589	12	$6,033	19	$38,622
MOTOR VEH.	27	$41,068	31	$20,609	58	$61,677
APPAREL	17	$23,159			17	$23,159
HOME FURN.	18	$36,896	11	$8,997	29	$45,893
EAT DRINK	33	$54,330	40	$24,684	73	$79,014
SPECIALTY	57	$40,216	61	$9,234	118	$49,450
SERVICES	116	$47,827	110	$34,396	226	$82,223
WHOLESALE	50	$90,486	71	$96,640	121	$187,126
MISC.	40	$9,172	52	$34,383	92	$43,555
* TOTAL *	394	$582,309	439	$290,361	833	$872,670

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$17,021	20	$17,021
BLDG. MTL.	13	$44,731	11	$9,403	24	$54,134
GEN. MDSE.	10	$67,590	6	$3,579	16	$71,169
FOOD	10	$30,802	9	$6,771	19	$37,573
MOTOR VEH.	35	$23,609	28	$14,841	63	$38,450
APPAREL	21	$21,208	5	$1,944	26	$23,152
HOME FURN.	15	$10,556	14	$4,050	29	$14,606
EAT DRINK	17	$30,023	30	$15,564	47	$45,587
SPECIALTY	55	$31,869	55	$6,100	110	$37,969
SERVICES	88	$33,934	109	$38,173	197	$72,107
WHOLESALE	38	$63,924	42	$46,776	80	$110,700
MISC.	49	$65,029	45	$7,784	94	$72,813
* TOTAL *	351	$423,275	374	$172,006	725	$595,281

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$18,600	17	$18,600
BLDG. MTL.	5	$8,500	11	$14,529	16	$23,029
GEN. MDSE.	5	$14,388	7	$4,933	12	$19,321
FOOD	5	$11,496	11	$7,727	16	$19,223
MOTOR VEH.	12	$17,309	35	$25,528	47	$42,837
APPAREL	8	$9,280	6	$1,066	14	$10,346
HOME FURN.	5	$8,093	15	$4,760	20	$12,853
EAT DRINK	11	$7,939	34	$29,653	45	$37,592
SPECIALTY	31	$9,427	83	$12,337	114	$21,764
SERVICES	51	$14,586	152	$34,378	203	$48,964
WHOLESALE	23	$34,875	54	$85,784	77	$120,659
MISC.	25	$37,987	74	$21,551	99	$59,538
* TOTAL *	181	$173,880	499	$260,846	680	$434,726

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$205,909	5	$37,392	11	$5,887
BLDG. MTL.	24	$66,785	8	$21,080	13	$22,463
GEN. MDSE.	15	$298,701	9	$10,499		
FOOD	21	$67,545	6	$21,722	8	$4,322
MOTOR VEH.	67	$90,229	25	$37,099	14	$9,797
APPAREL	37	$61,139	15	$12,134		
HOME FURN.	35	$51,137	12	$6,436		
EAT DRINK	80	$126,660	33	$56,572	23	$29,703
SPECIALTY	194	$128,166	56	$25,637	53	$9,492
SERVICES	279	$200,795	89	$44,683	76	$15,191
WHOLESALE	87	$176,853	27	$19,515	51	$13,424
MISC.	102	$61,015	26	$24,850	49	$15,250
* TOTAL *	950	$1,534,934	311	$317,619	298	$125,529

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

CERRO GORDO	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$249,188
BLDG. MTL.	45	$110,328
GEN. MDSE.	24	$309,200
FOOD	35	$93,589
MOTOR VEH.	106	$137,125
APPAREL	52	$73,273
HOME FURN.	47	$57,573
EAT DRINK	136	$212,935
SPECIALTY	303	$163,295
SERVICES	444	$260,669
WHOLESALE	165	$209,792
MISC.	177	$101,115
* TOTAL *	1,559	$1,978,082

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$69,648	17	$13,384	23	$83,032
BLDG. MTL.	9	$16,463	6	$19,234	15	$35,697
GEN. MDSE.	6	$45,857			6	$45,857
FOOD	9	$27,281			9	$27,281
MOTOR VEH.	22	$31,949	19	$8,379	41	$40,328
APPAREL	14	$21,284			14	$21,284
HOME FURN.	9	$12,841	8	$1,874	17	$14,715
EAT DRINK	23	$29,688	16	$6,515	39	$36,203
SPECIALTY	51	$23,971	54	$6,214	105	$30,185
SERVICES	98	$24,782	97	$24,552	195	$49,334
WHOLESALE	21	$31,737	39	$25,028	60	$56,765
MISC.	33	$34,671	63	$17,431	96	$52,102
* TOTAL *	301	$370,172	319	$122,611	620	$492,783

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$21,252	15	$21,252
BLDG. MTL.	6	$19,676	15	$12,576	21	$32,252
GEN. MDSE.	7	$15,481			7	$15,481
FOOD			10	$5,292	10	$5,292
MOTOR VEH.	25	$31,953	26	$19,165	51	$51,118
APPAREL	8	$5,424			8	$5,424
HOME FURN.	7	$7,269	5	$2,816	12	$10,085
EAT DRINK	12	$13,491	28	$17,732	40	$31,223
SPECIALTY	34	$14,810	59	$9,175	93	$23,985
SERVICES	48	$27,572	90	$16,995	138	$44,567
WHOLESALE	17	$49,415	44	$38,169	61	$87,584
MISC.	24	$47,037	53	$25,877	77	$72,914
* TOTAL *	188	$232,128	345	$169,049	533	$401,177

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	7	$22,017			7	$22,017
GEN. MDSE.						
FOOD	7	$18,260			7	$18,260
MOTOR VEH.	19	$14,056	8	$899	27	$14,955
APPAREL	6	$5,185			6	$5,185
HOME FURN.	12	$4,321			12	$4,321
EAT DRINK	14	$16,869			14	$16,869
SPECIALTY	39	$8,517	16	$1,761	55	$10,278
SERVICES	64	$19,718	28	$5,862	92	$25,580
WHOLESALE	20	$40,795	13	$4,469	33	$45,264
MISC.	24	$55,724	26	$13,292	50	$69,016
* TOTAL *	212	$205,462	91	$26,283	303	$231,745

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$70,654	18	$6,425	23	$77,079
BLDG. MTL.	21	$39,905	14	$13,328	35	$53,233
GEN. MDSE.	12	$109,693			12	$109,693
FOOD	10	$38,773	6	$1,785	16	$40,558
MOTOR VEH.	29	$68,760	17	$5,402	46	$74,162
APPAREL	31	$41,435			31	$41,435
HOME FURN.	25	$28,390	5	$3,838	30	$32,228
EAT DRINK	38	$57,977	17	$6,388	55	$64,365
SPECIALTY	92	$70,970	42	$3,147	134	$74,117
SERVICES	141	$76,074	61	$5,057	202	$81,131
WHOLESALE	45	$83,910	40	$61,349	85	$145,259
MISC.	46	$23,358	35	$8,047	81	$31,405
* TOTAL *	495	$709,899	255	$114,766	750	$824,665

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	33	$59,247
BLDG. MTL.	38	$65,350
GEN. MDSE.	15	$13,307
FOOD	26	$23,286
MOTOR VEH.	58	$31,947
APPAREL	9	$8,263
HOME FURN.	21	$21,681
EAT DRINK	63	$38,933
SPECIALTY	118	$24,688
SERVICES	211	$39,894
WHOLESALE	103	$169,112
MISC.	83	$17,624
* TOTAL *	778	$513,332

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

CLINTON	CLINTON*		DE WITT		CAMANCHE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$182,721				
BLDG. MTL.	22	$61,736				
GEN. MDSE.	13	$212,768				
FOOD	26	$85,158				
MOTOR VEH.	61	$121,475	14	$6,530	6	$2,092
APPAREL	25	$25,240				
HOME FURN.	36	$60,032	11	$8,573		
EAT DRINK	99	$147,706	16	$16,485	10	$3,936
SPECIALTY	152	$160,553	22	$14,522	14	$1,152
SERVICES	272	$115,302	59	$10,403	34	$5,881
WHOLESALE	50	$60,201	26	$39,477		
MISC.	85	$68,280	35	$96,975	23	$17,381
* TOTAL *	853	$1,301,172	183	$192,965	87	$30,442

CLINTON	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$11,586	35	$194,307
BLDG. MTL.	15	$11,625	37	$73,361
GEN. MDSE.			13	$212,768
FOOD	10	$3,658	36	$88,816
MOTOR VEH.	26	$17,708	107	$147,805
APPAREL			25	$25,240
HOME FURN.	6	$2,227	53	$70,832
EAT DRINK	39	$16,309	164	$184,436
SPECIALTY	66	$5,459	254	$181,686
SERVICES	139	$40,717	504	$172,303
WHOLESALE	43	$42,851	119	$142,529
MISC.	60	$8,465	203	$191,101
* TOTAL *	427	$160,605	1,550	$1,685,184

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

CRAWFORD CLASS	DENISON* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$51,955	18	$26,213	23	$78,168
BLDG. MTL.	16	$28,586	14	$11,229	30	$39,815
GEN. MDSE.	7	$49,283			7	$49,283
FOOD	8	$21,824	13	$5,673	21	$27,497
MOTOR VEH.	21	$21,983	29	$11,167	50	$33,150
APPAREL	13	$15,861			13	$15,861
HOME FURN.	12	$6,594	10	$900	22	$7,494
EAT DRINK	29	$40,521	31	$15,582	60	$56,103
SPECIALTY	46	$29,441	49	$7,957	95	$37,398
SERVICES	72	$27,801	112	$21,892	184	$49,693
WHOLESALE	25	$42,792	46	$28,304	71	$71,096
MISC.	35	$13,531	40	$9,923	75	$23,454
* TOTAL *	289	$350,172	362	$138,840	651	$489,012

DALLAS CLASS	PERRY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			28	$82,194	28	$82,194
BLDG. MTL.	10	$19,804	26	$24,022	36	$43,826
GEN. MDSE.	9	$46,715	15	$17,023	24	$63,738
FOOD			12	$11,360	12	$11,360
MOTOR VEH.	22	$31,259	48	$22,246	70	$53,505
APPAREL	11	$12,925	10	$2,491	21	$15,416
HOME FURN.	9	$6,534	16	$5,755	25	$12,289
EAT DRINK	15	$21,679	44	$20,564	59	$42,243
SPECIALTY	43	$17,404	115	$27,082	158	$44,486
SERVICES	99	$43,641	203	$79,855	302	$123,496
WHOLESALE	26	$38,762	80	$85,416	106	$124,178
MISC.	37	$71,551	77	$35,164	114	$106,715
* TOTAL *	281	$310,274	674	$413,172	955	$723,446

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			12	$5,551	12	$5,551
GEN. MDSE.	5	$9,519			5	$9,519
FOOD			5	$1,551	5	$1,551
MOTOR VEH.	15	$13,369	11	$2,123	26	$15,492
APPAREL	6	$5,667			6	$5,667
HOME FURN.						
EAT DRINK	9	$8,278	7	$2,160	16	$10,438
SPECIALTY	28	$17,636	37	$3,750	65	$21,386
SERVICES	53	$16,476	35	$4,073	88	$20,549
WHOLESALE	6	$15,199	26	$22,727	32	$37,926
MISC.	33	$63,497	25	$4,307	58	$67,804
* TOTAL *	155	$149,641	158	$46,242	313	$195,883

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$17,760	10	$17,760
BLDG. MTL.			10	$6,763	10	$6,763
GEN. MDSE.			8	$8,998	8	$8,998
FOOD			6	$7,291	6	$7,291
MOTOR VEH.	7	$6,495	21	$5,785	28	$12,280
APPAREL			5	$3,113	5	$3,113
HOME FURN.			10	$6,575	10	$6,575
EAT DRINK	12	$9,168	15	$8,008	27	$17,176
SPECIALTY	20	$2,526	42	$5,832	62	$8,358
SERVICES	23	$3,246	70	$10,107	93	$13,353
WHOLESALE	8	$11,261	27	$21,616	35	$32,877
MISC.	23	$25,013	17	$2,537	40	$27,550
* TOTAL *	93	$57,709	241	$104,385	334	$162,094

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$7,622	14	$7,622
BLDG. MTL.	7	$47,324	14	$20,168	21	$67,492
GEN. MDSE.	7	$34,764			7	$34,764
FOOD			11	$5,856	11	$5,856
MOTOR VEH.	21	$38,093	15	$5,660	36	$43,753
APPAREL	8	$9,993			8	$9,993
HOME FURN.	6	$7,283	7	$2,824	13	$10,107
EAT DRINK	13	$14,428	27	$12,381	40	$26,809
SPECIALTY	38	$20,009	36	$8,859	74	$28,868
SERVICES	69	$13,778	93	$16,227	162	$30,005
WHOLESALE	24	$38,490	50	$50,374	74	$88,864
MISC.	30	$91,273	59	$12,124	82	$101,738
* TOTAL *	223	$315,435	319	$140,436	542	$455,871

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$213,945				
BLDG. MTL.	19	$36,288			10	$10,264
GEN. MDSE.	10	$178,553	5	$83,376		
FOOD	39	$68,447			9	$6,811
MOTOR VEH.	47	$68,697	9	$20,038	33	$20,900
APPAREL	31	$46,597	23	$40,664	5	$783
HOME FURN.	48	$60,604	5	$8,366	9	$5,544
EAT DRINK	80	$119,281	11	$6,225	11	$12,962
SPECIALTY	142	$81,656	30	$36,460	54	$10,129
SERVICES	213	$132,103	41	$18,398	74	$10,809
WHOLESALE	59	$136,248	12	$21,861	29	$58,987
MISC.	80	$64,141	22	$47,642	61	$25,875
* TOTAL *	778	$1,206,560	158	$283,030	295	$163,064

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$213,945
BLDG. MTL.	29	$46,552
GEN. MDSE.	15	$261,929
FOOD	48	$75,258
MOTOR VEH.	89	$109,635
APPAREL	59	$88,044
HOME FURN.	62	$74,514
EAT DRINK	102	$138,468
SPECIALTY	226	$128,245
SERVICES	328	$161,310
WHOLESALE	100	$217,096
MISC.	163	$137,658
* TOTAL *	1,231	$1,652,654

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$39,776	22	$39,340	27	$79,116
BLDG. MTL.			13	$14,761	13	$14,761
GEN. MDSE.			7	$14,920	7	$14,920
FOOD	6	$15,194	6	$6,888	12	$22,082
MOTOR VEH.	15	$22,217	30	$37,008	45	$59,225
APPAREL	8	$18,324	10	$6,816	18	$25,140
HOME FURN.	12	$10,932	14	$5,871	26	$16,803
EAT DRINK	18	$20,642	71	$71,305	89	$91,947
SPECIALTY	42	$43,554	86	$20,262	128	$63,816
SERVICES	65	$26,422	156	$63,381	221	$89,803
WHOLESALE	12	$8,479	38	$44,410	50	$52,889
MISC.	27	$40,533	53	$11,413	80	$51,946
* TOTAL *	210	$246,073	506	$336,375	716	$582,448

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$347,977			16	$20,273
BLDG. MTL.	52	$146,530			16	$44,811
GEN. MDSE.	16	$498,122				
FOOD	52	$129,800	6	$5,949	13	$8,640
MOTOR VEH.	93	$125,928	11	$10,555	29	$40,498
APPAREL	64	$106,139	7	$5,924		
HOME FURN.	78	$81,316	8	$16,757	8	$7,769
EAT DRINK	160	$245,406	14	$13,348	56	$45,981
SPECIALTY	319	$239,249	31	$12,028	66	$20,963
SERVICES	437	$306,241	52	$29,369	147	$36,249
WHOLESALE	122	$198,179	14	$73,878	71	$80,805
MISC.	130	$97,164	18	$72,112	89	$25,879
* TOTAL *	1,541	$2,522,051	161	$239,920	511	$331,868

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$368,250
BLDG. MTL.	68	$191,341
GEN. MDSE.	16	$498,122
FOOD	71	$144,389
MOTOR VEH.	133	$176,981
APPAREL	71	$112,063
HOME FURN.	94	$105,842
EAT DRINK	230	$304,735
SPECIALTY	416	$272,240
SERVICES	636	$371,859
WHOLESALE	207	$352,862
MISC.	237	$195,155
* TOTAL *	2,213	$3,093,839

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$64,580	9	$15,385	15	$79,965
BLDG. MTL.	9	$19,947	11	$10,716	20	$30,663
GEN. MDSE.	10	$47,776			10	$47,776
FOOD	5	$21,462			5	$21,462
MOTOR VEH.	18	$24,259	16	$3,440	34	$27,699
APPAREL	7	$21,681			7	$21,681
HOME FURN.	10	$12,077			10	$12,077
EAT DRINK	19	$26,755	13	$9,757	32	$36,512
SPECIALTY	42	$19,407	31	$4,097	73	$23,504
SERVICES	76	$18,679	62	$14,578	138	$33,257
WHOLESALE	20	$45,705	23	$17,488	43	$63,193
MISC.	32	$6,868	39	$11,746	71	$18,614
* TOTAL *	254	$329,196	204	$87,207	458	$416,403

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$58,876	5	$33,546	28	$21,410
BLDG. MTL.	11	$14,397			17	$20,571
GEN. MDSE.	9	$37,827			7	$30,626
FOOD	7	$18,843			17	$9,870
MOTOR VEH.	20	$24,513	14	$12,347	31	$17,113
APPAREL	17	$14,981				
HOME FURN.	16	$9,547			10	$456
EAT DRINK	23	$25,143	12	$8,358	32	$19,790
SPECIALTY	50	$26,637	24	$8,919	46	$3,311
SERVICES	78	$39,124	33	$10,028	125	$22,462
WHOLESALE	23	$49,897	10	$22,614	55	$112,243
MISC.	25	$6,249	31	$46,139	52	$16,750
* TOTAL *	284	$326,034	129	$141,951	420	$274,602

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$113,832
BLDG. MTL.	28	$34,968
GEN. MDSE.	16	$68,453
FOOD	24	$28,713
MOTOR VEH.	65	$53,973
APPAREL	17	$14,981
HOME FURN.	26	$10,003
EAT DRINK	67	$53,291
SPECIALTY	120	$38,867
SERVICES	236	$71,614
WHOLESALE	88	$184,754
MISC.	108	$69,138
* TOTAL *	833	$742,587

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$67,027	14	$16,292	20	$83,319
BLDG. MTL.	10	$28,163	12	$11,861	22	$40,024
GEN. MDSE.	10	$65,827	5	$3,646	15	$69,473
FOOD	6	$28,673	11	$2,466	17	$31,139
MOTOR VEH.	22	$24,365	19	$13,682	41	$38,047
APPAREL	17	$17,104			17	$17,104
HOME FURN.	15	$13,283	9	$7,129	24	$20,412
EAT DRINK	22	$33,304	17	$6,313	39	$39,617
SPECIALTY	59	$39,225	53	$3,279	112	$42,504
SERVICES	99	$32,738	95	$13,714	194	$46,452
WHOLESALE	29	$47,411	38	$58,719	67	$106,130
MISC.	32	$13,802	50	$4,980	82	$18,782
* TOTAL *	327	$410,922	323	$142,081	650	$553,003

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$56,462	14	$13,162	20	$69,624
BLDG. MTL.	6	$21,303	12	$6,012	18	$27,315
GEN. MDSE.						
FOOD			9	$1,221	9	$1,221
MOTOR VEH.	16	$26,162	17	$5,709	33	$31,871
APPAREL	9	$7,838			9	$7,838
HOME FURN.	11	$5,830	8	$2,064	19	$7,894
EAT DRINK	19	$21,571	15	$5,213	34	$26,784
SPECIALTY	35	$15,047	37	$5,898	72	$20,945
SERVICES	58	$20,526	60	$8,482	118	$29,008
WHOLESALE	22	$23,253	48	$52,311	70	$75,564
MISC.	39	$31,178	39	$14,646	78	$45,824
* TOTAL *	221	$229,170	259	$114,718	480	$343,888

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$21,518
BLDG. MTL.	16	$13,842
GEN. MDSE.	9	$33,131
FOOD	7	$20,188
MOTOR VEH.	24	$16,935
APPAREL	6	$6,375
HOME FURN.	8	$3,155
EAT DRINK	27	$21,366
SPECIALTY	41	$8,127
SERVICES	103	$22,913
WHOLESALE	33	$36,693
MISC.	28	$7,509
* TOTAL *	321	$211,752

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$8,364	11	$8,364
BLDG. MTL.	11	$20,522	11	$4,562	22	$25,084
GEN. MDSE.	6	$21,273			6	$21,273
FOOD			7	$3,850	7	$3,850
MOTOR VEH.	10	$12,161	25	$4,510	35	$16,671
APPAREL	10	$7,744			10	$7,744
HOME FURN.	9	$5,410			9	$5,410
EAT DRINK	13	$15,933	14	$6,300	27	$22,233
SPECIALTY	45	$15,919	31	$1,645	76	$17,564
SERVICES	66	$27,468	70	$13,147	136	$40,615
WHOLESALE	19	$32,806	28	$57,017	47	$89,823
MISC.	31	$80,749	34	$10,943	65	$91,692
* TOTAL *	220	$239,985	231	$110,338	451	$350,323

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$33,554	14	$18,998	19	$52,552
BLDG. MTL.	5	$4,055	9	$8,318	14	$12,373
GEN. MDSE.			7	$3,732	7	$3,732
FOOD			11	$8,212	11	$8,212
MOTOR VEH.	16	$14,370	23	$10,093	39	$24,463
APPAREL						
HOME FURN.			16	$2,477	16	$2,477
EAT DRINK	8	$4,642	27	$17,877	35	$22,519
SPECIALTY	22	$7,350	43	$6,657	65	$14,007
SERVICES	32	$6,846	94	$18,562	126	$25,408
WHOLESALE	13	$42,709	53	$77,981	66	$120,690
MISC.	27	$35,846	48	$14,119	75	$49,965
* TOTAL *	128	$149,372	345	$187,026	473	$336,398

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$67,058
BLDG. MTL.	16	$24,465
GEN. MDSE.	8	$6,733
FOOD	11	$13,158
MOTOR VEH.	30	$14,541
APPAREL	8	$4,084
HOME FURN.	9	$6,069
EAT DRINK	34	$25,447
SPECIALTY	67	$12,625
SERVICES	141	$19,255
WHOLESALE	48	$64,335
MISC.	56	$19,471
* TOTAL *	452	$277,241

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$51,957	20	$25,856	25	$77,813
BLDG. MTL.	13	$20,506	15	$14,464	28	$34,970
GEN. MDSE.	8	$37,988			8	$37,988
FOOD	9	$24,179	6	$3,863	15	$28,042
MOTOR VEH.	22	$17,706	28	$12,516	50	$30,222
APPAREL	8	$13,752			8	$13,752
HOME FURN.	7	$9,583	9	$861	16	$10,444
EAT DRINK	23	$28,731	23	$22,555	46	$51,286
SPECIALTY	62	$38,016	54	$7,436	116	$45,452
SERVICES	92	$36,194	91	$22,164	183	$58,358
WHOLESALE	28	$24,259	47	$89,615	75	$113,874
MISC.	44	$7,615	57	$7,773	101	$15,388
* TOTAL *	321	$310,486	350	$207,103	671	$517,589

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$67,431
BLDG. MTL.	26	$32,344
GEN. MDSE.	11	$8,835
FOOD	13	$9,855
MOTOR VEH.	22	$14,965
APPAREL	9	$14,406
HOME FURN.	12	$11,893
EAT DRINK	32	$22,978
SPECIALTY	60	$22,459
SERVICES	144	$43,973
WHOLESALE	60	$117,242
MISC.	62	$10,808
* TOTAL *	471	$377,189

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$76,012			21	$23,024
BLDG. MTL.	6	$10,653	5	$6,471	22	$50,827
GEN. MDSE.	8	$49,478				
FOOD	8	$20,307			14	$10,225
MOTOR VEH.	20	$20,240	11	$8,291	33	$24,803
APPAREL	12	$12,346			5	$2,471
HOME FURN.	9	$10,437			15	$7,213
EAT DRINK	19	$21,635	5	$4,287	23	$15,570
SPECIALTY	47	$27,227	25	$7,541	67	$8,238
SERVICES	93	$38,093	46	$8,638	112	$21,128
WHOLESALE	18	$32,869	11	$13,864	60	$142,004
MISC.	28	$7,676	38	$49,819	59	$14,332
* TOTAL *	274	$326,973	141	$98,911	431	$319,835

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$99,036
BLDG. MTL.	33	$67,951
GEN. MDSE.	8	$49,478
FOOD	22	$30,532
MOTOR VEH.	64	$53,334
APPAREL	17	$14,817
HOME FURN.	24	$17,650
EAT DRINK	47	$41,492
SPECIALTY	139	$43,006
SERVICES	251	$67,859
WHOLESALE	89	$188,737
MISC.	125	$71,827
* TOTAL *	846	$745,719

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$35,485	15	$35,485
BLDG. MTL.	5	$8,940	13	$15,008	18	$23,948
GEN. MDSE.	6	$12,944	6	$3,523	12	$16,467
FOOD	5	$8,351	12	$12,933	17	$21,284
MOTOR VEH.	15	$10,227	35	$15,460	50	$25,687
APPAREL			6	$3,845	6	$3,845
HOME FURN.			11	$7,365	11	$7,365
EAT DRINK	19	$23,280	30	$15,102	49	$38,382
SPECIALTY	21	$6,913	64	$7,755	85	$14,668
SERVICES	41	$9,409	114	$21,619	155	$31,028
WHOLESALE	13	$35,066	48	$37,427	61	$72,493
MISC.	20	$35,457	39	$13,731	59	$49,188
* TOTAL *	145	$150,587	393	$189,253	538	$339,840

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

HENRY CLASS	MT PLEASANT* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	6	$90,615	15	$23,570	21	$114,185
BLDG. MTL.	11	$27,626	12	$22,620	23	$50,246
GEN. MDSE.	9	$44,571			9	$44,571
FOOD	6	$22,707	10	$5,692	16	$28,399
MOTOR VEH.	23	$19,201	29	$16,678	52	$35,879
APPAREL	13	$13,667			13	$13,667
HOME FURN.	8	$7,774	10	$11,182	18	$18,956
EAT DRINK	18	$26,806	15	$8,371	33	$35,177
SPECIALTY	50	$26,507	55	$4,265	105	$30,772
SERVICES	71	$16,120	101	$24,020	172	$40,140
WHOLESALE	25	$49,577	48	$45,033	73	$94,610
MISC.	31	$20,893	64	$17,630	95	$38,523
* TOTAL *	271	$366,064	359	$179,061	630	$545,125

HOWARD CLASS	CRESCO* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$64,637	7	$1,632	12	$66,269
BLDG. MTL.	9	$26,089	9	$8,461	18	$34,550
GEN. MDSE.	6	$10,834			6	$10,834
FOOD			10	$2,390	10	$2,390
MOTOR VEH.	17	$13,557	11	$4,852	28	$18,409
APPAREL	9	$6,364			9	$6,364
HOME FURN.						
EAT DRINK	14	$7,624	23	$11,972	37	$19,596
SPECIALTY	17	$7,754	30	$4,844	47	$12,598
SERVICES	54	$18,637	61	$7,681	115	$26,318
WHOLESALE	21	$42,242	34	$21,086	55	$63,328
MISC.	35	$22,083	38	$5,868	73	$27,951
* TOTAL *	187	$219,821	223	$68,786	410	$288,607

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$56,780	15	$9,798	20	$66,578
BLDG. MTL.	11	$20,049	11	$6,792	22	$26,841
GEN. MDSE.						
FOOD	5	$19,916	7	$1,612	12	$21,528
MOTOR VEH.	18	$22,719	16	$11,480	34	$34,199
APPAREL	11	$10,912			11	$10,912
HOME FURN.	10	$9,122			10	$9,122
EAT DRINK	19	$16,733	24	$13,109	43	$29,842
SPECIALTY	29	$13,548	40	$4,304	69	$17,852
SERVICES	49	$22,604	62	$8,120	111	$30,724
WHOLESALE	28	$52,462	29	$13,983	57	$66,445
MISC.	32	$43,894	39	$10,130	71	$54,024
* TOTAL *	217	$288,739	243	$79,328	460	$368,067

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$48,299
BLDG. MTL.	14	$23,429
GEN. MDSE.	6	$9,946
FOOD	13	$13,937
MOTOR VEH.	27	$21,293
APPAREL	9	$6,080
HOME FURN.	11	$3,797
EAT DRINK	19	$14,173
SPECIALTY	46	$9,955
SERVICES	91	$21,997
WHOLESALE	50	$74,928
MISC.	45	$17,728
* TOTAL *	347	$265,562

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$59,044
BLDG. MTL.	15	$27,041
GEN. MDSE.	8	$8,582
FOOD	19	$28,134
MOTOR VEH.	55	$39,148
APPAREL	11	$5,467
HOME FURN.	14	$21,039
EAT DRINK	40	$108,365
SPECIALTY	97	$34,082
SERVICES	166	$63,482
WHOLESALE	59	$50,160
MISC.	74	$49,698
* TOTAL *	572	$494,242

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$48,952	21	$24,540	27	$73,492
BLDG. MTL.	8	$19,235	12	$33,898	20	$53,133
GEN. MDSE.	6	$38,544			6	$38,544
FOOD	6	$23,752	18	$6,639	24	$30,391
MOTOR VEH.	26	$27,216	24	$16,174	50	$43,390
APPAREL	15	$13,343	6	$2,426	21	$15,769
HOME FURN.	11	$10,423	9	$1,582	20	$12,005
EAT DRINK	24	$24,182	39	$24,291	63	$48,473
SPECIALTY	41	$25,125	71	$23,586	112	$48,711
SERVICES	90	$21,941	146	$26,941	236	$48,882
WHOLESALE	13	$20,124	48	$74,643	61	$94,767
MISC.	28	$14,627	48	$7,360	76	$21,987
* TOTAL *	274	$287,464	442	$242,080	716	$529,544

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$100,440	23	$79,811	30	$180,251
BLDG. MTL.	14	$38,099	24	$37,612	38	$75,711
GEN. MDSE.	14	$79,038	7	$6,749	21	$85,787
FOOD	10	$53,776	13	$9,446	23	$63,222
MOTOR VEH.	41	$44,694	46	$32,442	87	$77,136
APPAREL	20	$20,806			20	$20,806
HOME FURN.	29	$36,707	12	$2,238	41	$38,945
EAT DRINK	37	$59,481	30	$17,604	67	$77,085
SPECIALTY	108	$50,094	99	$11,271	207	$61,365
SERVICES	149	$89,278	172	$40,183	321	$129,461
WHOLESALE	32	$45,759	74	$108,858	106	$154,617
MISC.	51	$33,420	74	$32,717	125	$66,137
* TOTAL *	512	$651,592	574	$378,931	1,086	$1,030,523

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$69,778	9	$2,773	14	$72,551
BLDG. MTL.	13	$31,920	7	$6,612	20	$38,532
GEN. MDSE.	7	$43,114			7	$43,114
FOOD	21	$31,189			21	$31,189
MOTOR VEH.	24	$27,782	16	$8,747	40	$36,529
APPAREL	13	$18,153			13	$18,153
HOME FURN.	15	$10,177			15	$10,177
EAT DRINK	25	$31,862	5	$2,008	30	$33,870
SPECIALTY	73	$33,121	20	$1,127	93	$34,248
SERVICES	92	$28,587	72	$8,784	164	$37,371
WHOLESALE	30	$43,283	22	$16,884	52	$60,167
MISC.	44	$30,473	29	$3,850	73	$34,323
* TOTAL *	362	$399,439	180	$50,785	542	$450,224

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$302,984			11	$8,477
BLDG. MTL.	26	$78,796	6	$60,953	19	$42,872
GEN. MDSE.	16	$269,149			5	$4,673
FOOD	32	$127,767			11	$6,672
MOTOR VEH.	60	$100,866	21	$23,850	23	$13,522
APPAREL	63	$99,992			5	$1,127
HOME FURN.	59	$69,879	12	$22,636	17	$9,463
EAT DRINK	96	$229,573	31	$108,800	31	$75,987
SPECIALTY	237	$255,977	34	$25,759	90	$21,339
SERVICES	293	$281,153	64	$54,637	163	$55,703
WHOLESALE	61	$121,345	13	$30,904	61	$46,861
MISC.	117	$119,032	37	$112,612	87	$13,125
* TOTAL *	1,072	$2,056,513	218	$440,151	523	$299,821

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$311,461
BLDG. MTL.	51	$182,621
GEN. MDSE.	21	$273,822
FOOD	43	$134,439
MOTOR VEH.	104	$138,238
APPAREL	68	$101,119
HOME FURN.	88	$101,978
EAT DRINK	158	$414,360
SPECIALTY	361	$303,075
SERVICES	520	$391,493
WHOLESALE	135	$199,110
MISC.	241	$244,769
* TOTAL *	1,813	$2,796,485

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$101,352			15	$7,603
BLDG. MTL.	6	$10,991	6	$10,352	15	$11,809
GEN. MDSE.	5	$13,191	6	$14,735		
FOOD	5	$11,293	8	$10,850	11	$1,676
MOTOR VEH.	19	$12,390	20	$19,986	32	$23,765
APPAREL	5	$3,729	5	$2,587		
HOME FURN.	5	$1,984	11	$6,597	9	$758
EAT DRINK	12	$10,799	10	$8,225	22	$15,113
SPECIALTY	28	$8,051	38	$16,059	46	$4,693
SERVICES	44	$10,815	47	$11,347	110	$13,674
WHOLESALE	12	$10,788	28	$56,943	47	$27,170
MISC.	20	$3,215	30	$68,390	53	$14,004
* TOTAL *	166	$198,598	209	$226,071	360	$120,265

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$108,955
BLDG. MTL.	27	$33,152
GEN. MDSE.	11	$27,926
FOOD	24	$23,819
MOTOR VEH.	71	$56,141
APPAREL	10	$6,316
HOME FURN.	25	$9,339
EAT DRINK	44	$34,137
SPECIALTY	112	$28,803
SERVICES	201	$35,836
WHOLESALE	87	$94,901
MISC.	103	$85,609
* TOTAL *	735	$544,934

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$37,550
BLDG. MTL.	19	$14,946
GEN. MDSE.		
FOOD	17	$9,817
MOTOR VEH.	42	$23,066
APPAREL	5	$3,588
HOME FURN.	12	$9,527
EAT DRINK	39	$22,479
SPECIALTY	76	$11,698
SERVICES	155	$25,178
WHOLESALE	77	$75,951
MISC.	67	$17,482
* TOTAL *	527	$251,282

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			23	$15,963	23	$15,963
BLDG. MTL.	10	$15,921	20	$21,255	30	$37,176
GEN. MDSE.	11	$63,620	6	$6,641	17	$70,261
FOOD	6	$22,906	15	$6,604	21	$29,510
MOTOR VEH.	20	$30,208	39	$21,700	59	$51,908
APPAREL	13	$13,187	8	$1,140	21	$14,327
HOME FURN.	14	$14,361	6	$3,818	20	$18,179
EAT DRINK	21	$33,865	30	$14,303	51	$48,168
SPECIALTY	60	$36,345	76	$11,863	136	$48,208
SERVICES	81	$35,730	122	$27,902	203	$63,632
WHOLESALE	37	$142,235	78	$92,969	115	$235,204
MISC.	35	$57,396	67	$18,971	102	$76,367
* TOTAL *	308	$465,774	490	$243,129	798	$708,903

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

LEE	FT MADISON*		KEOKUK		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$109,812	17	$27,672
BLDG. MTL.	10	$32,845	9	$32,891	16	$12,842
GEN. MDSE.	7	$52,919	11	$87,490	5	$29,593
FOOD	7	$19,529	11	$40,411	11	$25,657
MOTOR VEH.	32	$28,367	29	$40,104	30	$15,222
APPAREL	12	$16,655	19	$25,889		
HOME FURN.	13	$15,739	16	$14,681	12	$14,900
EAT DRINK	36	$48,994	45	$62,382	25	$19,516
SPECIALTY	61	$29,014	65	$45,708	70	$14,237
SERVICES	96	$42,385	124	$66,622	136	$37,555
WHOLESALE	19	$38,566	31	$45,691	62	$118,907
MISC.	31	$73,161	63	$75,107	71	$21,986
* TOTAL *	324	$398,174	432	$646,788	455	$338,087

LEE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$137,484
BLDG. MTL.	35	$78,578
GEN. MDSE.	23	$170,002
FOOD	29	$85,597
MOTOR VEH.	91	$83,693
APPAREL	31	$42,544
HOME FURN.	41	$45,320
EAT DRINK	106	$130,892
SPECIALTY	196	$88,959
SERVICES	356	$146,562
WHOLESALE	112	$203,164
MISC.	165	$170,254
* TOTAL *	1,211	$1,383,049

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$811,693	6	$117,476		
BLDG. MTL.	62	$365,142	12	$25,823		
GEN. MDSE.	32	$990,123				
FOOD	79	$255,703	15	$56,747		
MOTOR VEH.	179	$274,983	33	$48,932	5	$4,132
APPAREL	133	$179,129	9	$8,280	5	$2,937
HOME FURN.	128	$206,060	20	$24,031		
EAT DRINK	264	$568,579	31	$88,628	9	$7,551
SPECIALTY	609	$519,419	99	$53,975	16	$7,586
SERVICES	844	$687,489	125	$62,947	26	$7,536
WHOLESALE	278	$983,266	47	$53,489	7	$3,236
MISC.	288	$298,421	60	$25,806	23	$61,814
* TOTAL *	2,921	$6,140,007	457	$566,134	91	$94,792

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$23,674	60	$952,843
BLDG. MTL.	42	$46,432	116	$437,397
GEN. MDSE.	8	$4,783	40	$994,906
FOOD	19	$13,547	113	$325,997
MOTOR VEH.	57	$37,425	274	$365,472
APPAREL	8	$1,342	155	$191,688
HOME FURN.	18	$1,563	166	$231,654
EAT DRINK	46	$26,692	350	$691,450
SPECIALTY	155	$19,989	879	$600,969
SERVICES	231	$42,599	1,226	$800,571
WHOLESALE	81	$94,011	413	$1,134,002
MISC.	148	$42,841	519	$428,882
* TOTAL *	842	$354,898	4,311	$7,155,831

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

LOUISA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	15	$27,411
BLDG. MTL.	10	$12,732
GEN. MDSE.	6	$6,376
FOOD	7	$6,423
MOTOR VEH.	29	$23,626
APPAREL	7	$2,472
HOME FURN.	12	$8,202
EAT DRINK	37	$34,821
SPECIALTY	56	$15,785
SERVICES	97	$17,318
WHOLESALE	31	$57,214
MISC.	38	$9,595
* TOTAL *	345	$221,975

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$3,132	7	$3,132
BLDG. MTL.	6	$13,464			6	$13,464
GEN. MDSE.	6	$30,598			6	$30,598
FOOD						
MOTOR VEH.	20	$17,140	9	$4,860	29	$22,000
APPAREL	11	$10,785			11	$10,785
HOME FURN.	6	$4,653			6	$4,653
EAT DRINK	19	$17,332	11	$4,145	30	$21,477
SPECIALTY	47	$12,557	29	$7,054	76	$19,611
SERVICES	77	$18,180	38	$3,276	115	$21,456
WHOLESALE	10	$7,869	20	$21,336	30	$29,205
MISC.	25	$54,722	23	$10,296	48	$65,018
* TOTAL *	227	$187,300	137	$54,099	364	$241,399

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

LYON CLASS	ROCK RAPIDS* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$24,976	14	$8,306	19	$33,282
BLDG. MTL.	6	$5,773	16	$14,754	22	$20,527
GEN. MDSE.						
FOOD			10	$4,612	10	$4,612
MOTOR VEH.	9	$4,449	26	$14,593	35	$19,042
APPAREL	5	$5,733			5	$5,733
HOME FURN.			12	$7,797	12	$7,797
EAT DRINK	10	$6,999	21	$14,035	31	$21,034
SPECIALTY	17	$5,564	49	$3,053	66	$8,617
SERVICES	38	$14,261	83	$11,556	121	$25,817
WHOLESALE	10	$23,792	51	$51,185	61	$74,977
MISC.	28	$21,131	44	$21,176	72	$42,307
* TOTAL *	128	$112,678	326	$151,067	454	$263,745

MADISON CLASS	WINTERSET* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			8	$6,211	8	$6,211
BLDG. MTL.	8	$17,847	7	$6,809	15	$24,656
GEN. MDSE.	7	$13,778			7	$13,778
FOOD			5	$1,347	5	$1,347
MOTOR VEH.	14	$19,895	13	$6,024	27	$25,919
APPAREL	9	$8,661			9	$8,661
HOME FURN.	8	$4,210			8	$4,210
EAT DRINK	13	$8,786	16	$8,918	29	$17,704
SPECIALTY	28	$13,025	41	$3,867	69	$16,892
SERVICES	67	$16,977	64	$8,367	131	$25,344
WHOLESALE	11	$35,222	30	$9,825	41	$45,047
MISC.	31	$46,425	31	$3,394	62	$49,819
* TOTAL *	196	$184,826	215	$54,762	411	$239,588

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$97,173	15	$9,839	21	$107,012
BLDG. MTL.	17	$55,303	12	$9,857	29	$65,160
GEN. MDSE.	11	$89,346			11	$89,346
FOOD	13	$42,309			13	$42,309
MOTOR VEH.	43	$35,439	13	$6,031	56	$41,470
APPAREL	19	$22,025	6	$1,123	25	$23,148
HOME FURN.	20	$25,727	7	$261	27	$25,988
EAT DRINK	37	$58,333	17	$7,211	54	$65,544
SPECIALTY	103	$53,765	50	$3,354	153	$57,119
SERVICES	129	$41,792	87	$15,374	216	$57,166
WHOLESALE	38	$77,721	35	$19,499	73	$97,220
MISC.	62	$31,289	61	$13,816	123	$45,105
* TOTAL *	498	$630,222	303	$86,365	801	$716,587

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$84,359			20	$20,908
BLDG. MTL.	9	$20,440	12	$36,717	14	$19,065
GEN. MDSE.	7	$38,851	5	$19,197	7	$8,352
FOOD	10	$23,084	9	$14,660	9	$3,009
MOTOR VEH.	25	$20,725	20	$19,575	19	$9,658
APPAREL	16	$14,422	11	$13,422		
HOME FURN.	12	$5,486	9	$17,027	11	$5,423
EAT DRINK	27	$37,341	19	$22,046	20	$17,037
SPECIALTY	42	$23,078	45	$29,416	59	$4,622
SERVICES	80	$43,425	71	$27,704	97	$12,023
WHOLESALE	19	$30,227	19	$46,221	44	$19,027
MISC.	22	$5,593	38	$57,734	34	$5,418
* TOTAL *	274	$347,031	258	$303,719	334	$124,542

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$105,267
BLDG. MTL.	35	$76,222
GEN. MDSE.	19	$66,400
FOOD	28	$40,753
MOTOR VEH.	64	$49,958
APPAREL	27	$27,844
HOME FURN.	32	$27,936
EAT DRINK	66	$76,424
SPECIALTY	146	$57,116
SERVICES	248	$83,152
WHOLESALE	82	$95,475
MISC.	94	$68,745
* TOTAL *	866	$775,292

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$211,573	19	$10,328	25	$221,901
BLDG. MTL.	25	$85,499	12	$9,889	37	$95,388
GEN. MDSE.	10	$147,910			10	$147,910
FOOD	24	$79,491	12	$5,082	36	$84,573
MOTOR VEH.	55	$63,915	23	$17,157	78	$81,072
APPAREL	36	$56,259			36	$56,259
HOME FURN.	44	$44,354	8	$2,284	52	$46,638
EAT DRINK	63	$111,810	24	$16,489	87	$128,299
SPECIALTY	151	$113,436	68	$5,583	219	$119,019
SERVICES	225	$127,096	110	$31,262	335	$158,358
WHOLESALE	58	$66,286	58	$52,056	116	$118,342
MISC.	70	$98,355	54	$15,200	124	$113,555
* TOTAL *	767	$1,205,984	388	$165,330	1,155	$1,371,314

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$5,808	12	$5,808
BLDG. MTL.			9	$3,235	9	$3,235
GEN. MDSE.						
FOOD	7	$15,275			7	$15,275
MOTOR VEH.	10	$10,850	13	$7,242	23	$18,092
APPAREL	7	$12,517			7	$12,517
HOME FURN.						
EAT DRINK	12	$16,039	16	$7,449	28	$23,488
SPECIALTY	23	$8,885	33	$4,197	56	$13,082
SERVICES	52	$15,850	55	$10,013	107	$25,863
WHOLESALE	8	$12,353	27	$19,720	35	$32,073
MISC.	24	$67,533	36	$12,442	60	$79,975
* TOTAL *	143	$159,302	201	$70,106	344	$229,408

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$40,523	11	$40,523
BLDG. MTL.	7	$17,013	13	$14,408	20	$31,421
GEN. MDSE.	6	$6,993	5	$2,463	11	$9,456
FOOD	6	$7,148	9	$5,506	15	$12,654
MOTOR VEH.	16	$18,493	18	$9,096	34	$27,589
APPAREL	7	$6,864			7	$6,864
HOME FURN.	7	$5,531	11	$3,295	18	$8,826
EAT DRINK	11	$9,502	23	$10,809	34	$20,311
SPECIALTY	23	$10,203	41	$4,001	64	$14,204
SERVICES	49	$12,654	67	$20,332	116	$32,986
WHOLESALE	15	$35,660	37	$38,252	52	$73,912
MISC.	16	$30,054	35	$10,789	51	$40,843
* TOTAL *	163	$160,115	270	$159,474	433	$319,589

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

MONONA CLASS	ONAWA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$31,391	15	$12,929	21	$44,320
BLDG. MTL.	5	$11,836	13	$10,139	18	$21,975
GEN. MDSE.						
FOOD	5	$9,426	12	$6,511	17	$15,937
MOTOR VEH.	15	$12,496	19	$10,369	34	$22,865
APPAREL	9	$3,843			9	$3,843
HOME FURN.			9	$7,109	9	$7,109
EAT DRINK	9	$11,543	33	$14,784	42	$26,327
SPECIALTY	29	$12,160	33	$5,726	62	$17,886
SERVICES	47	$10,549	76	$16,689	123	$27,238
WHOLESALE	18	$41,052	47	$50,601	65	$91,653
MISC.	25	$12,845	32	$10,188	57	$23,033
* TOTAL *	168	$157,141	289	$145,045	457	$302,186

MONROE CLASS	ALBIA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$36,828			5	$36,828
BLDG. MTL.	5	$11,191	5	$647	10	$11,838
GEN. MDSE.	6	$18,339			6	$18,339
FOOD	5	$13,386			5	$13,386
MOTOR VEH.	12	$9,196	7	$4,512	19	$13,708
APPAREL	7	$5,692			7	$5,692
HOME FURN.	11	$7,765			11	$7,765
EAT DRINK	15	$7,448	7	$3,509	22	$10,957
SPECIALTY	37	$13,213	14	$2,651	51	$15,864
SERVICES	52	$12,781	37	$18,315	89	$31,096
WHOLESALE	11	$11,309	12	$12,726	23	$24,035
MISC.	16	$3,159	24	$4,517	40	$7,676
* TOTAL *	182	$150,307	106	$46,877	288	$197,184

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$57,379	6	$7,200	12	$64,579
BLDG. MTL.	11	$19,105	9	$4,998	20	$24,103
GEN. MDSE.	7	$46,318			7	$46,318
FOOD			6	$3,146	6	$3,146
MOTOR VEH.	21	$18,006	8	$5,499	29	$23,505
APPAREL	13	$10,398			13	$10,398
HOME FURN.	9	$8,300			9	$8,300
EAT DRINK	17	$25,386	12	$4,790	29	$30,176
SPECIALTY	47	$31,048	37	$5,287	84	$36,335
SERVICES	79	$20,861	60	$12,736	139	$33,597
WHOLESALE	20	$60,898	33	$13,299	53	$74,197
MISC.	41	$29,718	40	$19,075	81	$48,793
* TOTAL *	271	$327,417	211	$76,030	482	$403,447

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$163,877	13	$156,271	20	$320,148
BLDG. MTL.	15	$80,518	16	$24,319	31	$104,837
GEN. MDSE.	10	$117,611	10	$9,831	20	$127,442
FOOD	17	$61,023	9	$9,020	26	$70,043
MOTOR VEH.	50	$68,422	26	$19,184	76	$87,606
APPAREL	33	$39,678	11	$2,386	44	$42,064
HOME FURN.	29	$29,407	14	$9,668	43	$39,075
EAT DRINK	69	$100,925	26	$14,315	95	$115,240
SPECIALTY	124	$114,104	89	$13,371	213	$127,475
SERVICES	185	$96,183	104	$30,082	289	$126,265
WHOLESALE	34	$30,469	55	$72,991	89	$103,460
MISC.	72	$35,148	57	$35,054	129	$70,202
* TOTAL *	645	$937,365	430	$396,492	1,075	$1,333,857

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$38,103	14	$38,103
BLDG. MTL.	9	$17,028	18	$14,659	27	$31,687
GEN. MDSE.			8	$3,116	8	$3,116
FOOD	6	$11,032	10	$6,541	16	$17,573
MOTOR VEH.	17	$13,909	34	$14,678	51	$28,587
APPAREL	7	$14,338	14	$2,900	21	$17,238
HOME FURN.	12	$9,352	15	$6,830	27	$16,182
EAT DRINK	17	$14,938	32	$26,569	49	$41,507
SPECIALTY	29	$30,693	68	$15,976	97	$46,669
SERVICES	69	$17,302	129	$38,761	198	$56,063
WHOLESALE	27	$53,420	58	$59,349	85	$112,769
MISC.	30	$81,229	58	$15,501	88	$96,730
* TOTAL *	223	$263,241	458	$242,983	681	$506,224

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$1,473	7	$1,473
BLDG. MTL.	8	$10,028	6	$3,379	14	$13,407
GEN. MDSE.						
FOOD			5	$2,722	5	$2,722
MOTOR VEH.	8	$6,032	13	$3,468	21	$9,500
APPAREL	8	$6,931			8	$6,931
HOME FURN.						
EAT DRINK	10	$6,462	13	$8,630	23	$15,092
SPECIALTY	16	$9,098	18	$2,085	34	$11,183
SERVICES	37	$12,997	40	$5,320	77	$18,317
WHOLESALE	12	$24,178	29	$27,250	41	$51,428
MISC.	39	$53,404	31	$10,389	70	$63,793
* TOTAL *	138	$129,130	162	$64,716	300	$193,846

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

PAGE CLASS	CLARINDA* NO. OF BUS.	CLARINDA* COMPUTED TAX	SHENANDOAH NO. OF BUS.	SHENANDOAH COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES					10	$5,386
BLDG. MTL.	10	$12,825	15	$28,019	7	$7,143
GEN. MDSE.	5	$15,751	6	$18,426		
FOOD	6	$11,764	7	$8,176		
MOTOR VEH.	13	$9,662	25	$16,349	14	$4,843
APPAREL	9	$9,693	16	$18,600		
HOME FURN.	8	$11,561	6	$8,716	6	$981
EAT DRINK	19	$16,015	12	$11,220	6	$2,655
SPECIALTY	37	$24,899	50	$30,726	19	$1,592
SERVICES	67	$21,708	83	$28,335	49	$6,016
WHOLESALE	24	$67,081	22	$33,685	18	$30,085
MISC.	22	$37,210	50	$63,501	37	$7,669
* TOTAL *	220	$238,169	292	$265,753	166	$66,370

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	10	$5,386
BLDG. MTL.	32	$47,987
GEN. MDSE.	11	$34,177
FOOD	13	$19,940
MOTOR VEH.	52	$30,854
APPAREL	25	$28,293
HOME FURN.	20	$21,258
EAT DRINK	37	$29,890
SPECIALTY	106	$57,217
SERVICES	199	$56,059
WHOLESALE	64	$130,851
MISC.	109	$108,380
* TOTAL *	678	$570,292

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$14,524	10	$14,524
BLDG. MTL.	5	$14,402	13	$18,095	18	$32,497
GEN. MDSE.						
FOOD			7	$4,321	7	$4,321
MOTOR VEH.	17	$27,486	16	$7,456	33	$34,942
APPAREL	6	$4,024			6	$4,024
HOME FURN.	6	$3,923	6	$4,476	12	$8,399
EAT DRINK	13	$8,309	27	$16,687	40	$24-996
SPECIALTY	18	$13,090	37	$4,009	55	$17,099
SERVICES	49	$23,099	70	$12,216	119	$35,315
WHOLESALE	22	$22,762	29	$38,753	51	$61,515
MISC.	30	$54,140	36	$3,778	66	$57,918
* TOTAL *	166	$171,235	251	$124,315	417	$295,550

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$70,191	11	$18,123	17	$88,314
BLDG. MTL.	8	$12,141	17	$22,608	25	$34,749
GEN. MDSE.	6	$43,920	7	$3,284	13	$47,204
FOOD	5	$30,531	14	$6,523	19	$37,054
MOTOR VEH.	17	$16,789	40	$30,494	57	$47,283
APPAREL	14	$16,114	5	$3,666	19	$19,780
HOME FURN.	12	$7,326	9	$5,503	21	$12,829
EAT DRINK	27	$44,107	38	$19,497	65	$63,604
SPECIALTY	49	$38,680	70	$9,262	119	$47,942
SERVICES	78	$27,733	131	$25,656	209	$53,389
WHOLESALE	37	$54,827	55	$41,433	92	$96,260
MISC.	38	$9,085	54	$8,048	92	$17,133
* TOTAL *	297	$371,444	451	$194,097	748	$565,541

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$62,673
BLDG. MTL.	17	$32,063
GEN. MDSE.	7	$8,190
FOOD	13	$13,835
MOTOR VEH.	41	$16,411
APPAREL	11	$5,329
HOME FURN.	20	$11,138
EAT DRINK	30	$18,328
SPECIALTY	67	$17,457
SERVICES	125	$25,314
WHOLESALE	59	$61,205
MISC.	63	$22,909
* TOTAL *	477	$294,852

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$1,771,167				
BLDG. MTL.	153	$808,265	13	$44,575		
GEN. MDSE.	79	$1,562,340	14	$412,834		
FOOD	143	$600,381	16	$69,364	6	$40,751
MOTOR VEH.	378	$793,852	25	$25,369	8	$6,877
APPAREL	199	$390,418	59	$113,996		
HOME FURN.	256	$491,831	35	$56,533		
EAT DRINK	539	$1,042,207	50	$130,471	12	$24,306
SPECIALTY	1,210	$1,048,740	196	$138,737	38	$19,772
SERVICES	1,831	$2,086,060	142	$87,568	55	$21,089
WHOLESALE	572	$1,876,941	50	$85,135	12	$7,576
MISC.	627	$971,303	54	$60,690	20	$7,520
* TOTAL *	6,028	$13,443,505	654	$1,225,272	151	$127,891

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

POLK	ALTOONA		ANKENY		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					18	$18,289
BLDG. MTL.			10	$41,335	15	$21,464
GEN. MDSE.			9	$18,702	7	$7,897
FOOD			9	$38,409	10	$28,176
MOTOR VEH.	10	$24,033	23	$30,061	33	$17,355
APPAREL	6	$1,834	13	$11,300		
HOME FURN.	13	$2,680	16	$5,345	11	$3,750
EAT DRINK	13	$36,960	23	$45,478	38	$69,776
SPECIALTY	35	$11,255	97	$51,518	88	$34,861
SERVICES	49	$90,958	97	$45,010	138	$55,444
WHOLESALE	11	$8,534	28	$39,209	41	$51,573
MISC.	27	$50,059	50	$90,053	158	$58,916
* TOTAL *	164	$226,313	375	$416,420	543	$350,813

POLK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	59	$1,789,456
BLDG. MTL.	191	$915,639
GEN. MDSE.	109	$2,001,773
FOOD	184	$777,081
MOTOR VEH.	477	$897,547
APPAREL	277	$517,548
HOME FURN.	331	$560,139
EAT DRINK	675	$1,349,198
SPECIALTY	1,664	$1,304,883
SERVICES	2,312	$2,386,129
WHOLESALE	714	$2,068,968
MISC.	922	$1,221,853
* TOTAL *	7,915	$15,790,214

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
	NO. OF	COMPUTED	NO. OF	COMPUTED	NO. OF	COMPUTED
CLASS	BUS.	TAX	BUS.	TAX	BUS.	TAX
UTILITIES	6	$249,988			33	$124,422
BLDG. MTL.	22	$89,831			36	$36,549
GEN. MDSE.	15	$221,724				
FOOD	32	$142,910			19	$15,960
MOTOR VEH.	95	$155,145	8	$5,701	74	$58,308
APPAREL	29	$49,674			12	$5,998
HOME FURN.	29	$42,921			14	$7,583
EAT DRINK	115	$242,341	7	$4,875	54	$58,120
SPECIALTY	211	$144,360	5	$896	122	$30,124
SERVICES	344	$188,098	16	$5,483	224	$70,170
WHOLESALE	73	$64,652	5	$2,515	72	$131,010
MISC.	87	$46,692	9	$14,355	88	$99,693
* TOTAL *	1,058	$1,638,336	50	$33,825	748	$637,937

POTTAWATTAMIE COUNTY TOTAL		
	NO. OF	COMPUTED
CLASS	BUS.	TAX
UTILITIES	39	$374,410
BLDG. MTL.	58	$126,380
GEN. MDSE.	15	$221,724
FOOD	51	$158,870
MOTOR VEH.	177	$219,154
APPAREL	41	$55,672
HOME FURN.	43	$50,504
EAT DRINK	176	$305,336
SPECIALTY	338	$175,380
SERVICES	584	$263,751
WHOLESALE	150	$198,177
MISC.	184	$160,740
* TOTAL *	1,856	$2,310,098

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$135,639	16	$43,155	23	$178,794
BLDG. MTL.	8	$17,676	8	$13,580	16	$31,256
GEN. MDSE.	7	$40,630	6	$4,276	13	$44,906
FOOD	9	$29,297	8	$8,847	17	$38,144
MOTOR VEH.	23	$23,421	34	$23,863	57	$47,284
APPAREL	14	$13,886			14	$13,886
HOME FURN.	9	$9,576	6	$5,655	15	$15,231
EAT DRINK	16	$26,491	22	$21,963	38	$48,454
SPECIALTY	48	$35,390	57	$9,587	105	$44,977
SERVICES	80	$23,545	99	$27,891	179	$51,436
WHOLESALE	30	$55,934	52	$49,590	82	$105,524
MISC.	24	$8,223	57	$7,845	81	$16,068
* TOTAL *	275	$419,708	365	$216,252	640	$635,960

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$32,655
BLDG. MTL.	9	$8,195
GEN. MDSE.		
FOOD	6	$5,309
MOTOR VEH.	22	$16,180
APPAREL		
HOME FURN.	7	$1,750
EAT DRINK	11	$8,888
SPECIALTY	33	$6,562
SERVICES	85	$15,796
WHOLESALE	19	$14,724
MISC.	24	$15,834
* TOTAL *	230	$125,893

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$31,198	19	$23,796	24	$54,994
BLDG. MTL.			17	$40,656	17	$40,656
GEN. MDSE.			9	$4,450	9	$4,450
FOOD			14	$9,352	14	$9,352
MOTOR VEH.	16	$12,389	34	$20,486	50	$32,875
APPAREL	6	$7,072	6	$1,610	12	$8,682
HOME FURN.	7	$2,812			7	$2,812
EAT DRINK	9	$7,514	29	$26,770	38	$34,284
SPECIALTY	26	$9,987	61	$9,476	87	$19,463
SERVICES	38	$9,906	97	$30,203	135	$40,109
WHOLESALE	19	$19,175	60	$77,466	79	$96,641
MISC.	27	$29,415	59	$11,681	86	$41,096
* TOTAL *	153	$129,468	405	$255,946	558	$385,414

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$694,860	6	$98,459		
BLDG. MTL.	63	$197,925	9	$64,081		
GEN. MDSE.	30	$602,930	5	$203,770		
FOOD	72	$208,035	21	$70,751		
MOTOR VEH.	146	$219,119	42	$51,690		
APPAREL	109	$188,881	19	$23,180		
HOME FURN.	106	$204,863	18	$30,128		
EAT DRINK	222	$485,566	47	$138,900	6	$5,923
SPECIALTY	449	$507,398	120	$77,803	20	$2,078
SERVICES	641	$445,891	161	$177,016	19	$2,211
WHOLESALE	209	$549,162	46	$139,036		
MISC.	267	$388,068	53	$48,054	22	$15,633
* TOTAL *	2,330	$4,692,698	547	$1,122,868	67	$25,845

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	22	$28,191	44	$821,510
BLDG. MTL.	17	$23,119	89	$285,125
GEN. MDSE.	8	$8,673	43	$815,373
FOOD	13	$16,035	106	$294,821
MOTOR VEH.	36	$46,557	224	$317,366
APPAREL			128	$212,061
HOME FURN.	12	$6,939	136	$241,930
EAT DRINK	49	$61,480	324	$691,869
SPECIALTY	117	$47,631	706	$634,910
SERVICES	164	$49,906	985	$675,024
WHOLESALE	70	$100,985	325	$789,183
MISC.	135	$58,210	477	$509,965
* TOTAL *	643	$447,726	3,587	$6,289,137

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$7,074	17	$7,074
BLDG. MTL.	13	$16,102	13	$8,633	26	$24,735
GEN. MDSE.	6	$21,702			6	$21,702
FOOD			9	$1,747	9	$1,747
MOTOR VEH.	17	$20,231	23	$9,281	40	$29,512
APPAREL	10	$11,546	5	$42	15	$11,588
HOME FURN.	11	$11,488	9	$2,404	20	$13,892
EAT DRINK	20	$23,341	18	$10,958	38	$34,299
SPECIALTY	50	$30,792	36	$5,982	86	$36,774
SERVICES	69	$37,724	92	$11,998	161	$49,722
WHOLESALE	23	$38,365	45	$50,248	68	$88,613
MISC.	36	$95,935	47	$5,262	83	$101,197
* TOTAL *	255	$307,226	314	$113,629	569	$420,855

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	6	$8,134	7	$9,036	14	$35,166
GEN. MDSE.					5	$6,544
FOOD	5	$3,646				
MOTOR VEH.	7	$2,908	10	$21,600	14	$20,440
APPAREL	6	$5,381	7	$7,346	6	$6,853
HOME FURN.	5	$2,286	15	$14,562	12	$8,494
EAT DRINK	13	$8,713	5	$4,257	8	$11,676
SPECIALTY	14	$6,173	25	$10,678	34	$21,571
SERVICES	37	$7,780	41	$10,506	53	$11,772
WHOLESALE	12	$17,693	19	$32,529	20	$30,833
MISC.	16	$20,850	31	$53,064	40	$42,311
* TOTAL *	121	$83,564	160	$163,578	206	$195,660

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$55,716	20	$55,716
BLDG. MTL.	24	$26,327	51	$78,663
GEN. MDSE.	7	$4,158	12	$10,702
FOOD	15	$6,752	20	$10,398
MOTOR VEH.	37	$31,935	68	$76,883
APPAREL	8	$3,776	27	$23,356
HOME FURN.	22	$15,023	54	$40,365
EAT DRINK	27	$18,990	53	$43,636
SPECIALTY	100	$16,005	173	$54,427
SERVICES	168	$42,504	299	$72,562
WHOLESALE	94	$102,267	145	$183,322
MISC.	105	$45,265	192	$161,490
* TOTAL *	627	$368,718	1,114	$811,520

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

STORY CLASS	AMES NO. OF BUS.	COMPUTED TAX	NEVADA* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$205,591			22	$29,587
BLDG. MTL.	23	$63,729	7	$19,329	29	$25,320
GEN. MDSE.	24	$292,232			11	$12,098
FOOD	26	$84,478	6	$10,672	16	$13,348
MOTOR VEH.	47	$77,532	16	$13,213	41	$22,836
APPAREL	49	$84,651			10	$5,032
HOME FURN.	51	$72,565	8	$4,881	17	$15,239
EAT DRINK	84	$206,815	11	$10,976	40	$33,300
SPECIALTY	233	$156,065	43	$12,814	131	$43,645
SERVICES	242	$324,877	60	$24,380	174	$27,011
WHOLESALE	71	$66,947	16	$45,979	66	$54,038
MISC.	93	$42,474	37	$80,176	107	$22,870
* TOTAL *	950	$1,677,956	204	$222,420	664	$304,324

STORY CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	29	$235,178
BLDG. MTL.	59	$108,378
GEN. MDSE.	35	$304,330
FOOD	48	$108,498
MOTOR VEH.	104	$113,581
APPAREL	59	$89,683
HOME FURN.	76	$92,685
EAT DRINK	135	$251,091
SPECIALTY	407	$212,524
SERVICES	476	$376,268
WHOLESALE	153	$166,964
MISC.	237	$145,520
* TOTAL *	1,818	$2,204,700

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			15	$72,691	15	$72,691
BLDG. MTL.			25	$27,663	25	$27,663
GEN. MDSE.	5	$5,825	7	$20,779	12	$26,604
FOOD			15	$20,807	15	$20,807
MOTOR VEH.	10	$8,706	42	$22,935	52	$31,641
APPAREL	5	$3,192	11	$6,299	16	$9,491
HOME FURN.	7	$6,417	16	$7,844	23	$14,261
EAT DRINK	11	$7,445	38	$29,016	49	$36,461
SPECIALTY	13	$5,659	68	$14,174	81	$19,833
SERVICES	39	$11,548	162	$25,790	201	$37,338
WHOLESALE	13	$49,776	66	$86,091	79	$135,867
MISC.	26	$37,200	59	$9,452	85	$46,652
* TOTAL *	129	$135,768	524	$343,541	653	$479,309

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$19,587
BLDG. MTL.	19	$13,209
GEN. MDSE.	6	$7,449
FOOD	10	$7,011
MOTOR VEH.	21	$11,622
APPAREL	8	$5,172
HOME FURN.	5	$967
EAT DRINK	28	$15,943
SPECIALTY	48	$9,129
SERVICES	95	$13,730
WHOLESALE	36	$40,672
MISC.	32	$2,990
* TOTAL *	328	$147,481

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$52,668	8	$6,414	13	$59,082
BLDG. MTL.	9	$21,823	5	$2,904	14	$24,727
GEN. MDSE.	8	$52,946			8	$52,946
FOOD	7	$35,578			7	$35,578
MOTOR VEH.	25	$26,186	12	$5,113	37	$31,299
APPAREL	12	$13,720			12	$13,720
HOME FURN.	13	$11,317	5	$2,375	18	$13,692
EAT DRINK	28	$38,549	11	$3,864	39	$42,413
SPECIALTY	50	$44,673	30	$2,325	80	$46,998
SERVICES	96	$35,338	41	$4,860	137	$40,198
WHOLESALE	14	$28,803	18	$8,500	32	$37,303
MISC.	40	$22,806	27	$4,545	67	$27,351
* TOTAL *	307	$384,407	157	$40,900	464	$425,307

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$9,890
BLDG. MTL.	13	$15,235
GEN. MDSE.	7	$2,512
FOOD	12	$7,988
MOTOR VEH.	27	$8,971
APPAREL		
HOME FURN.	9	$5,067
EAT DRINK	24	$14,667
SPECIALTY	52	$6,676
SERVICES	113	$14,164
WHOLESALE	39	$17,428
MISC.	46	$10,799
* TOTAL *	359	$113,397

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$172,006	15	$12,347	25	$184,353
BLDG. MTL.	19	$67,220	14	$12,917	33	$80,137
GEN. MDSE.	14	$170,121			14	$170,121
FOOD	16	$79,201	7	$2,975	23	$82,176
MOTOR VEH.	57	$66,730	24	$10,858	81	$77,588
APPAREL	25	$27,568			25	$27,568
HOME FURN.	49	$81,416	6	$76	55	$81,492
EAT DRINK	69	$105,617	17	$9,430	86	$115,047
SPECIALTY	155	$102,284	64	$3,347	219	$105,631
SERVICES	265	$93,245	99	$11,497	364	$104,742
WHOLESALE	44	$74,657	30	$25,029	74	$99,686
MISC.	66	$27,775	55	$5,254	121	$33,029
* TOTAL *	789	$1,067,840	331	$93,730	1,120	$1,161,570

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$20,279	17	$20,279
BLDG. MTL.	7	$16,485	16	$14,492	23	$30,977
GEN. MDSE.	6	$44,186			6	$44,186
FOOD	9	$30,717	13	$11,558	22	$42,275
MOTOR VEH.	25	$38,214	36	$21,035	61	$59,249
APPAREL	9	$9,390			9	$9,390
HOME FURN.	10	$6,249	14	$2,527	24	$8,776
EAT DRINK	20	$32,731	23	$11,505	43	$44,236
SPECIALTY	68	$24,100	97	$9,365	165	$33,465
SERVICES	102	$30,498	144	$20,693	246	$51,191
WHOLESALE	30	$35,625	52	$56,082	82	$91,707
MISC.	28	$60,259	62	$18,356	90	$78,615
* TOTAL *	314	$328,454	474	$185,892	788	$514,346

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$57,941	18	$22,013	24	$79,954
BLDG. MTL.	11	$27,252	18	$28,954	29	$56,206
GEN. MDSE.	7	$40,114	9	$7,991	16	$48,105
FOOD	7	$24,849	11	$9,166	18	$34,015
MOTOR VEH.	21	$12,319	28	$20,322	49	$32,641
APPAREL	12	$24,165	5	$846	17	$25,011
HOME FURN.	15	$14,212	15	$5,767	30	$19,979
EAT DRINK	26	$31,488	29	$21,642	55	$53,130
SPECIALTY	56	$25,263	81	$16,735	137	$41,998
SERVICES	82	$44,064	148	$34,312	230	$78,376
WHOLESALE	38	$71,227	65	$73,229	103	$144,456
MISC.	35	$10,634	74	$16,458	109	$27,092
* TOTAL *	316	$383,528	501	$257,435	817	$640,963

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$24,415
BLDG. MTL.	18	$17,317
GEN. MDSE.		
FOOD	12	$9,399
MOTOR VEH.	26	$18,183
APPAREL	6	$3,941
HOME FURN.		
EAT DRINK	21	$12,910
SPECIALTY	61	$10,544
SERVICES	106	$14,452
WHOLESALE	49	$22,798
MISC.	45	$13,588
* TOTAL *	361	$147,547

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$237,030	29	$38,464	35	$275,494
BLDG. MTL.	19	$104,983	22	$19,542	41	$124,525
GEN. MDSE.	17	$280,423	7	$4,754	24	$285,177
FOOD	17	$59,510	25	$8,719	42	$68,229
MOTOR VEH.	53	$71,075	27	$21,309	80	$92,384
APPAREL	47	$69,036	6	$2,184	53	$71,220
HOME FURN.	42	$67,405	16	$4,631	58	$72,036
EAT DRINK	93	$154,297	34	$33,670	127	$187,967
SPECIALTY	150	$118,578	51	$13,410	201	$131,988
SERVICES	286	$136,268	133	$25,844	419	$162,112
WHOLESALE	74	$141,094	57	$77,948	131	$219,042
MISC.	89	$78,817	88	$66,959	177	$145,776
* TOTAL *	893	$1,518,516	495	$317,434	1,388	$1,835,950

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$23,204	9	$23,204
BLDG. MTL.	6	$9,019	17	$13,820	23	$22,839
GEN. MDSE.			5	$16,667	5	$16,667
FOOD	5	$9,867	8	$7,609	13	$17,476
MOTOR VEH.	15	$13,900	26	$11,941	41	$25,841
APPAREL			8	$2,288	8	$2,288
HOME FURN.	6	$5,261	10	$6,353	16	$11,614
EAT DRINK	9	$8,835	27	$18,931	36	$27,766
SPECIALTY	24	$6,278	49	$14,429	73	$20,707
SERVICES	42	$14,559	95	$38,226	137	$52,785
WHOLESALE	12	$11,055	43	$50,700	55	$61,755
MISC.	21	$32,478	47	$19,153	68	$51,631
* TOTAL *	140	$111,252	344	$223,321	484	$334,573

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$19,563	20	$19,563
BLDG. MTL.	11	$29,168	13	$13,802	24	$42,970
GEN. MDSE.	6	$38,690			6	$38,690
FOOD	9	$22,745	16	$8,720	25	$31,465
MOTOR VEH.	23	$27,940	25	$12,307	48	$40,247
APPAREL	15	$25,004			15	$25,004
HOME FURN.	11	$8,282	8	$5,516	19	$13,798
EAT DRINK	29	$33,474	29	$14,841	58	$48,315
SPECIALTY	57	$43,357	51	$5,313	108	$48,670
SERVICES	80	$31,054	107	$23,817	187	$54,871
WHOLESALE	22	$40,161	41	$72,831	63	$112,992
MISC.	35	$75,509	70	$24,523	105	$100,032
* TOTAL *	298	$375,384	380	$201,233	678	$576,617

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$452,480	26	$79,138	42	$531,618
BLDG. MTL.	54	$224,720	23	$17,476	77	$242,196
GEN. MDSE.	22	$525-130	7	$5,410	29	$530,540
FOOD	68	$227,040	23	$7,834	91	$234,874
MOTOR VEH.	134	$210,002	45	$26,393	179	$236,395
APPAREL	99	$213,489			99	$213,489
HOME FURN.	83	$114,401	9	$4,611	92	$119,012
EAT DRINK	205	$324,355	56	$32,700	261	$357,055
SPECIALTY	346	$333,300	66	$8,765	412	$342,065
SERVICES	567	$390,487	155	$28,847	722	$419,334
WHOLESALE	210	$459,529	58	$40,801	268	$500,330
MISC.	176	$255,682	105	$18,330	281	$274,012
* TOTAL *	1,980	$3,730,615	573	$270,305	2,553	$4,000,920

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$30,565
BLDG. MTL.	16	$17,319
GEN. MDSE.	6	$2,411
FOOD	9	$9,113
MOTOR VEH.	18	$9,006
APPAREL		
HOME FURN.	10	$3,582
EAT DRINK	21	$12,490
SPECIALTY	49	$9,349
SERVICES	77	$15,050
WHOLESALE	46	$56,089
MISC.	40	$10,815
* TOTAL *	307	$175,789

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					15	$30,239
BLDG. MTL.	7	$10,861	6	$6,738	11	$38,549
GEN. MDSE.					6	$6,926
FOOD					5	$11,896
MOTOR VEH.	16	$8,742	13	$15,484	23	$15,384
APPAREL			6	$5,548		
HOME FURN.			6	$2,928	10	$4,635
EAT DRINK	13	$10,870	15	$10,054	20	$16,188
SPECIALTY	28	$9,074	19	$7,327	41	$15,397
SERVICES	50	$28,302	45	$39,701	97	$20,192
WHOLESALE	16	$39,960	10	$17,711	45	$74,710
MISC.	34	$60,662	27	$36,251	40	$31,201
* TOTAL *	164	$168,471	147	$141,742	313	$265,317

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING JUNE, 1982

WRIGHT CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	15	$30,239
BLDG. MTL.	24	$56,148
GEN. MDSE.	6	$6,926
FOOD	5	$11,896
MOTOR VEH.	52	$39,610
APPAREL	6	$5,548
HOME FURN.	16	$7,563
EAT DRINK	48	$37,112
SPECIALTY	88	$31,798
SERVICES	192	$88,195
WHOLESALE	71	$132,381
MISC.	101	$128,114
* TOTAL *	624	$575,530
LATE FILERS	6,304	$1,277,139
* GRAND TOTAL *	92,661	$97,963,128

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	45	$2,801,565	$84,046	.09%

UTILITIES & TRANSPORTATION GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
COMMUNICATION UTILITIES	592	$112,036,145	$3,361,080	3.43%
ELECTRIC AND GAS UTILITIES	573	$314,184,317	$9,425,432	9.62%
WATER AND SANITATION UTILITIES	646	$24,640,453	$739,185	.75%
TRANSPORTATION COMPANIES	398	$9,467,388	$284,007	.29%
* GROUP TOTALS *	2,209	$460,328,303	$13,809,704	14.10%

BUILDING MATERIALS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUILDING MATERIAL DEALERS	1,166	$126,556,541	$3,796,497	3.88%
PAINT AND GLASS STORES	268	$11,502,548	$345,041	.35%
HARDWARE STORES	889	$53,972,879	$1,618,902	1.65%
GARDEN SUPPLY STORES	549	$19,487,707	$584,629	.60%
MOBILE HOME DEALERS	67	$438,319	$13,145	.01%
* GROUP TOTALS *	2,939	$211,957,994	$6,358,214	6.49%

GENERAL MERCHANDISE GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DEPARTMENT STORES	345	$208,409,761	$6,252,223	6.38%
VARIETY STORES	383	$103,491,853	$3,104,539	3.17%
MISCELLANEOUS GENERAL MERCHANDISE STORES	664	$45,332,799	$1,359,962	1.39%
* GROUP TOTALS *	1,392	$357,234,413	$10,716,724	10.94%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,672	$161,944,341	$4,858,260	4.96%
MEAT AND FISH MARKETS	52	$124,657	$3,734	.00%
FRUIT AND VEGETABLE MARKETS	21	$448,980	$13,471	.01%
CONFECTIONERY STORES	118	$1,553,437	$46,597	.05%
DAIRY PRODUCT STORES	86	$1,629,182	$48,793	.05%
BAKERIES	136	$1,595,969	$47,882	.05%
MISCELLANEOUS FOOD STORES	260	$1,578,646	$47,365	.05%
* GROUP TOTALS *	2,345	$168,875,212	$5,066,102	5.17%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	958	$50,291,710	$1,508,765	1.54%
AUTOMOTIVE PARTS	1,223	$63,972,138	$1,919,111	1.96%
GAS STATIONS	3,280	$78,270,184	$2,347,824	2.40%
RECREATIONAL VEHICLES	642	$17,435,794	$523,024	.53%
* GROUP TOTALS *	6,103	$209,969,826	$6,298,724	6.43%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	267	$16,829,866	$504,880	.52%
WOMEN'S APPAREL STORES	849	$36,664,085	$1,099,860	1.12%
FAMILY AND CHILDREN'S APPAREL STORES	429	$17,701,056	$530,897	.54%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	525	$25,262,087	$757,563	.77%
OTHER APPAREL STORES	384	$7,863,722	$235,856	.24%
* GROUP TOTALS *	2,454	$104,320,816	$3,129,056	3.19%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	781	$45,669,714	$1,369,811	1.40%
HOME FURNISHING STORES	648	$15,912,754	$477,256	.49%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,601	$46,806,551	$1,403,937	1.43%
* GROUP TOTALS *	3,030	$108,389,019	$3,251,004	3.32%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,478	$245,299,625	$7,355,453	7.51%
DRINKING PLACES	2,376	$54,045,209	$1,620,156	1.65%
* GROUP TOTALS *	6,854	$299,344,834	$8,975,609	9.16%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	721	$44,013,207	$1,320,132	1.35%
LIQUOR STORES	220	$20,704,899	$621,148	.63%
USED MERCHANDISE STORES	1,899	$9,380,232	$281,400	.29%
SPORTING GOODS STORES	1,591	$23,374,680	$701,129	.72%
BOOKS AND STATIONERY STORES	526	$12,502,189	$375,072	.38%
JEWELRY STORES	657	$24,095,541	$722,827	.74%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,684	$4,895,189	$146,846	.15%
GIFT AND NOVELTY SHOPS	794	$12,228,966	$366,809	.37%
MAIL ORDER STORES	264	$7,712,261	$231,369	.24%
VENDING MACHINES	304	$11,820,550	$354,523	.36%
DIRECT SELLING	1,861	$12,172,566	$365,161	.37%
FUEL AND ICE DEALERS	427	$12,689,746	$380,682	.39%
FLORISTS	695	$15,534,481	$465,993	.48%
OTHER SPECIALTY SHOPS	3,477	$44,501,461	$1,334,466	1.36%
* GROUP TOTALS *	15,120	$255,625,968	$7,667,557	7.83%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	884	$12,385,346	$371,528	.38%
HOTELS AND OTHER LODGING PLACES	824	$49,286,099	$1,478,183	1.51%
LAUNDRY AND CLEANING	1,064	$18,737,403	$561,932	.57%
PHOTOGRAPHIC STUDIOS	684	$5,365,372	$160,913	.16%
BEAUTY SHOPS	4,438	$22,666,716	$679,856	.69%
BARBER SHOPS	1,150	$5,135,009	$153,977	.16%
SHOE REPAIR SHOPS	186	$1,114,614	$33,432	.03%
FUNERAL HOMES	459	$9,914,801	$297,428	.30%
OTHER PERSONAL SERVICES	476	$3,088,537	$92,638	.09%
BUILDING MAINTENANCE	149	$1,864,202	$55,910	.06%
EMPLOYMENT AGENCIES	73	$1,279,364	$38,378	.04%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,431	$36,343,905	$1,090,207	1.11%
AUTOMOBILE RENTAL AND STORAGE	123	$3,677,969	$110,319	.11%
AUTOMOBILE REPAIR AND SERVICES	4,141	$60,235,863	$1,806,765	1.84%
ELECTRICAL REPAIR	1,090	$12,849,776	$385,424	.39%
WATCH, JEWELRY REPAIR	64	$252,851	$7,586	.01%
FURNITURE REPAIR	893	$2,516,583	$75,507	.08%
MISCELLANEOUS REPAIR	3,149	$40,982,216	$1,229,340	1.25%
MOTION PICTURE THEATRES	239	$9,228,768	$276,860	.28%
AMUSEMENT PARKS AND SERVICES	1,994	$42,512,010	$1,274,781	1.30%
EDUCATION INSTITUTIONS	325	$5,946,974	$178,404	.18%
OTHER SERVICES	1,018	$27,546,714	$826,357	.84%
* GROUP TOTALS *	24,854	$372,931,092	$11,185,725	11.42%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	340	$14,317,067	$429,513	.44%
FURNITURE AND HOME FURNISHINGS	34	$986,701	$29,600	.03%
CONSTRUCTION MATERIALS	1,817	$91,440,125	$2,743,083	2.80%
FARM AND CONSTRUCTION MACHINERY	2,974	$276,352,551	$8,290,238	8.46%
MISCELLANEOUS DURABLE GOODS	358	$11,913,509	$357,402	.36%
APPAREL, PIECE GOODS	43	$1,886,386	$56,591	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	278	$9,235,852	$277,070	.28%
MISCELLANEOUS NONDURABLE GOODS	2,953	$75,886,514	$2,276,549	2.32%
* GROUP TOTALS *	8,797	$482,018,705	$14,460,046	14.76%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	612	$8,734,862	$262,048	.27%
MINING	106	$6,152,805	$184,586	.19%
GENERAL CONTRACTORS	1,188	$15,267,071	$458,016	.47%
PLUMBING AND HEATING CONTRACTORS	1,561	$26,617,564	$798,435	.82%
PAINTING CONTRACTORS	745	$4,259,722	$127,790	.13%
ELECTRICAL CONTRACTORS	1,193	$19,062,431	$571,890	.58%
CARPENTRY CONTRACTORS	875	$5,167,666	$155,038	.16%
OTHER SPECIAL TRADE CONTRACTORS	1,091	$17,887,082	$536,561	.55%
FOOD MANUFACTURERS	126	$2,444,483	$73,324	.07%
APPAREL AND TEXTILE MANUFACTURERS	42	$1,546,480	$46,394	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	175	$4,987,691	$149,630	.15%
PUBLISHERS OF BOOKS AND NEWSPAPERS	239	$2,801,786	$84,012	.09%
COMMERCIAL PRINTERS	590	$19,574,955	$587,217	.60%
NONMETALLIC PRODUCT MANUFACTURERS	217	$11,658,789	$349,771	.36%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	622	$35,844,396	$1,075,345	1.10%
MISCELLANEOUS MANUFACTURERS	163	$3,285,997	$98,580	.10%
TEMPORARY RETAILERS	670	$4,146,277	$124,841	.13%
* GROUP TOTALS *	10,215	$189,440,057	$5,683,478	5.80%
* LATE FILERS *	6,304	$42,591,709	$1,277,139	1.30%
** GRAND TOTAL **	92,661	$3,265,829,513	$97,963,128	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX REPORT ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING JUNE 30, 1982

Counties	Units	Dollars	Counties	Units	Tax Due
Adair	540	$ 45,774.78	Jefferson	936	$ 79,273.24
Adams	317	26,813.06	Johnson	3,993	434,522.52
Allamakee	804	68,133.67	Jones	1,068	93,331.50
Appanoose	901	53,932.35	Keokuk	729	61,270.42
Audubon	447	47,428.40	Kossuth	1,200	112,284.43
Benton	1,220	109,062.80	Lee	2,534	199,547.46
Black Hawk	8,387	657,173.95	Linn	9,646	819,235.86
Boone	1,479	116,772.10	Louisa	761	59,929.25
Bremer	1,348	113,632.56	Lucas	666	51,211.60
Buchanan	1,360	102,097.16	Lyon	576	56,735.50
Buena Vista	1,151	103,508.76	Madison	757	61,034.78
Butler	1,036	87,615.58	Mahaska	1,308	106,167.82
Calhoun	762	71,940.67	Marion	1,683	138,877.05
Carroll	1,172	117,269.39	Marshall	2,417	202,052.16
Cass	956	85,403.35	Mills	736	72,221.60
Cedar	1,170	107,423.39	Mitchell	658	56,869.39
Cerro Gordo	2,942	257,528.54	Monona	626	51,887.16
Cherokee	1,019	88,288.12	Monroe	496	34,351.82
Chickasaw	948	71,427.80	Montgomery	707	61,208.59
Clarke	467	36,375.04	Muscatine	2,876	224,105.69
Clay	1,191	115,063.51	O'Brien	935	80,385.55
Clayton	1,056	86,129.79	Osceola	440	39,885.89
Clinton	3,140	263,904.90	Page	1,059	90,032.56
Crawford	1,127	93,292.23	Palo Alto	691	68,477.32
Dallas	1,815	151,741.39	Plymouth	1,323	137,526.46
Davis	523	42,157.45	Pocahontas	570	57,387.55
Decatur	551	40,201.95	Polk	19,974	1,949,792.74
Delaware	1,031	95,167.79	Pottawattamie	4,917	424,021.69
Des Moines	2,990	229,345.20	Poweshiek	1,095	100,898.71
Dickinson	949	80,708.04	Ringgold	367	27,040.48
Dubuque	4,565	417,094.34	Sac	696	61,340.42
Emmet	709	58,770.17	Scott	9,187	944,087.60
Fayette	1,461	118,297.81	Shelby	693	70,892.37
Floyd	1,120	81,693.86	Sioux	1,667	151,940.49
Franklin	704	69,487.35	Story	3,389	326,841.16
Fremont	508	55,117.89	Tama	1,091	97,301.84
Greene	762	60,001.95	Taylor	471	40,064.80
Grundy	775	72,947.48	Union	870	72,110.29
Guthrie	638	52,476.87	Van Buren	452	31,731.28
Hamilton	1,068	99,075.46	Wapello	2,757	185,209.90
Hancock	725	69,264.62	Warren	2,286	204,521.59
Hardin	1,276	113,516.06	Washington	1,227	102,992.78
Harrison	912	75,076.54	Wayne	508	37,399.49
Henry	1,152	86,595.25	Webster	2,379	201,187.42
Howard	553	45,002.45	Winnebago	726	70,092.69
Humboldt	823	65,097.72	Winneshiek	1,088	111,317.36
Ida	541	52,498.19	Woodbury	5,556	507,933.93
Iowa	818	79,956.50	Worth	484	36,581.20
Jackson	1,233	91,838.44	Wright	922	87,937.88
Jasper	2,371	188,012.55	DOT	14	3,650.57
			GRAND TOTAL	167,720	$14,813,837.01

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	27	$1,520,246	$45,609	.41%
ELECTRIC AND GAS UTILITIES	24	$17,899,931	$536,992	4.82%
WATER AND SANITATION UTILITIES	3	$87,874	$2,636	.02%
TRANSPORTATION COMPANIES	53	$13,212,418	$396,374	3.55%
* GROUP TOTALS *	107	$32,720,469	$981,611	8.80%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	128	$4,421,791	$132,649	1.19%
PAINT AND GLASS STORES	13	$108,702	$3,261	.03%
HARDWARE STORES	24	$941,158	$28,234	.25%
GARDEN SUPPLY STORES	12	$147,748	$4,432	.04%
MOBILE HOME DEALERS	3	$0	$0	.00%
* GROUP TOTALS *	180	$5,619,399	$168,576	1.51%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	7	$9,896,306	$296,888	2.66%
VARIETY STORES	5	$473,937	$14,218	.13%
MISCELLANEOUS GENERAL MERCHANDISE STORES	7	$90,305	$2,709	.02%
* GROUP TOTALS *	19	$10,460,548	$313,815	2.81%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	7	$143,624	$4,309	.04%
MEAT AND FISH MARKETS	4	$160	$5	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	0	$0	$0	.00%
DAIRY PRODUCT STORES	1	$44,759	$1,343	.01%
BAKERIES	0	$0	$0	.00%
MISCELLANEOUS FOOD STORES	7	$2,049	$62	.00%
* GROUP TOTALS *	19	$190,592	$5,719	.05%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	13	$154,770	$4,643	.04%
AUTOMOTIVE PARTS	59	$1,284,677	$38,539	.35%
GAS STATIONS	37	$1,272,667	$38,177	.34%
RECREATIONAL VEHICLES	14	$402,389	$12,040	.11%
* GROUP TOTALS *	123	$3,114,503	$93,399	.84%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	5	$16,147	$485	.00%
WOMEN'S APPAREL STORES	14	$26,277	$788	.01%
FAMILY AND CHILDREN'S APPAREL STORES	5	$277,268	$8,318	.07%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	16	$641,094	$19,233	.17%
OTHER APPAREL STORES	13	$48,586	$1,458	.01%
* GROUP TOTALS *	53	$1,009,372	$30,282	.27%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	71	$911,009	$27,327	.25%
HOME FURNISHING STORES	49	$4,623,064	$138,693	1.24%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	100	$2,332,798	$69,984	.63%
* GROUP TOTALS *	220	$7,866,871	$236,004	2.12%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	23	$275,951	$8,279	.07%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	23	$275,951	$8,279	.07%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	5	$96,317	$2,889	.03%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	17	$2,100,480	$63,014	.57%
SPORTING GOODS STORES	10	$61,238	$1,838	.02%
BOOKS AND STATIONERY STORES	28	$509,616	$15,287	.14%
JEWELRY STORES	15	$300,766	$9,023	.08%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	13	$206,477	$6,196	.06%
GIFT AND NOVELTY SHOPS	13	$844,624	$25,340	.23%
MAIL ORDER STORES	25	$4,945,489	$148,363	1.33%
VENDING MACHINES	28	$1,194,349	$35,830	.32%
DIRECT SELLING	131	$5,635,882	$169,073	1.52%
FUEL AND ICE DEALERS	35	$359,348	$10,780	.10%
FLORISTS	3	$2,169	$65	.00%
OTHER SPECIALTY SHOPS	165	$11,920,214	$357,606	3.21%
* GROUP TOTALS *	488	$28,176,969	$845,304	7.58%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	70	$1,384,423	$41,535	.37%
HOTELS AND OTHER LODGING PLACES	5	$55,232	$1,658	.01%
LAUNDRY AND CLEANING	37	$514,694	$15,440	.14%
PHOTOGRAPHIC STUDIOS	15	$266,793	$8,004	.07%
BEAUTY SHOPS	2	$16,305	$489	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	1	$2,772	$83	.00%
OTHER PERSONAL SERVICES	17	$654,760	$19,643	.18%
BUILDING MAINTENANCE	18	$1,133,693	$34,012	.31%
EMPLOYMENT AGENCIES	3	$2,956	$88	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	594	$25,895,552	$776,861	6.97%
AUTOMOBILE RENTAL AND STORAGE	24	$155,217	$4,657	.04%
AUTOMOBILE REPAIR AND SERVICES	18	$2,671,288	$80,138	.72%
ELECTRICAL REPAIR	39	$430,524	$12,915	.12%
WATCH, JEWELRY REPAIR	1	$276	$8	.00%
FURNITURE REPAIR	0	$0	$0	.00%
MISCELLANEOUS REPAIR	81	$1,399,914	$41,995	.38%
MOTION PICTURE THEATRES	10	$323,944	$9,716	.09%
AMUSEMENT PARKS AND SERVICES	22	$217,227	$6,512	.06%
EDUCATION INSTITUTIONS	4	$45,440	$1,363	.01%
OTHER SERVICES	36	$1,051,717	$31,553	.28%
* GROUP TOTALS *	997	$36,222,727	$1,086,670	9.74%
WHOLESALE GOODS GROUP				
MOTOR VEHICLE	51	$1,064,429	$31,935	.29%
FURNITURE AND HOME FURNISHINGS	30	$391,644	$11,751	.11%
CONSTRUCTION MATERIALS	488	$17,993,876	$539,804	4.84%
FARM AND CONSTRUCTION MACHINERY	1,196	$56,067,657	$1,682,043	15.08%
MISCELLANEOUS DURABLE GOODS	105	$3,308,050	$99,246	.89%
APPAREL, PIECE GOODS	19	$758,411	$22,752	.20%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	58	$1,204,628	$36,136	.32%
MISCELLANEOUS NONDURABLE GOODS	362	$15,837,614	$475,118	4.26%
* GROUP TOTALS *	2,309	$96,626,509	$2,898,785	25.99%
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	28	$191,156	$5,734	.05%
MINING	10	$710,711	$21,319	.19%
GENERAL CONTRACTORS	247	$6,075,095	$182,254	1.63%
PLUMBING AND HEATING CONTRACTORS	70	$2,506,694	$75,197	.67%
PAINTING CONTRACTORS	16	$139,959	$4,199	.04%
ELECTRICAL CONTRACTORS	58	$1,422,026	$42,659	.38%
CARPENTRY CONTRACTORS	24	$312,585	$9,377	.08%
OTHER SPECIAL TRADE CONTRACTORS	232	$4,782,037	$143,464	1.29%
FOOD MANUFACTURERS	71	$3,620,931	$108,628	.97%
APPAREL AND TEXTILE MANUFACTURERS	44	$689,992	$20,698	.19%
FURNITURE, WOOD AND PAPER MANUFACTURERS	173	$5,307,012	$159,205	1.43%
PUBLISHERS OF BOOKS AND NEWSPAPERS	29	$1,758,664	$52,760	.47%
COMMERCIAL PRINTERS	64	$5,711,827	$171,358	1.54%
NONMETALLIC PRODUCT MANUFACTURERS	328	$16,507,239	$495,217	4.44%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	984	$81,189,849	$2,435,706	21.84%
MISCELLANEOUS MANUFACTURERS	190	$13,893,654	$416,811	3.74%
TEMPORARY RETAILERS	53	$2,150,332	$62,299	.56%
* GROUP TOTALS *	2,621	$146,969,763	$4,406,885	39.52%
* LATE FILERS *	177	$2,537,230	$76,101	.68%
** GRAND TOTAL **	7,336	$371,790,903	$11,151,430	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING JUNE, 1982

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	675	$324,365
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	987	$2,070,095
UTILITIES, COMMUNICATION, AND TRANSPORTATION	511	$573,207
VENDORS (WHOLESALE AND RETAIL)	922	$330,671
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	998	$231,992
SERVICES (OTHER THAN PROFESSIONAL)	499	$96,358
MISCELLANEOUS	138	$52,564
** GRAND TOTAL **	4,730	$3,679,252

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING JUNE, 1982

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	19	$1,425	JONES	29	$5,802
ADAMS	9	$2,008	KEOKUK	12	$183
ALLAMAKEE	33	$742	KOSSUTH	32	$5,254
APPANOOSE	18	$93,274	LEE	78	$99,585
AUDUBON	4	$107	LINN	289	$331,354
BENTON	27	$2,314	LOUISA	17	$34,473
BLACK HAWK	223	$456,907	LUCAS	11	$8,330
BOONE	32	$24,936	LYON	28	$1,727
BREMER	34	$8,464	MADISON	11	$278
BUCHANAN	23	$6,495	MAHASKA	35	$16,529
BUENA VISTA	38	$5,705	MARION	32	$34,050
BUTLER	27	$534	MARSHALL	76	$20,141
CALHOUN	14	$1,418	MILLS	11	$5,934
CARROLL	47	$16,495	MITCHELL	26	$3,931
CASS	36	$4,600	MONONA	23	$3,136
CEDAR	23	$1,858	MONROE	17	$4,363
CERRO GORDO	113	$31,471	MONTGOMERY	27	$15,420
CHEROKEE	18	$2,559	MUSCATINE	60	$129,557
CHICKASAW	23	$18,207	OBRIEN	41	$2,789
CLARKE	7	$306	OSCEOLA	20	$3,718
CLAY	45	$12,019	PAGE	45	$2,551
CLAYTON	29	$8,461	PALO ALTO	22	$4,331
CLINTON	79	$143,495	PLYMOUTH	30	$12,291
CRAWFORD	33	$12,742	POCAHONTAS	24	$15,418
DALLAS	33	$11,661	POLK	584	$675,571
DAVIS	18	$2,471	POTTAWATTAMIE	112	$23,505
DECATUR	5	$922	POWESHIEK	37	$20,075
DELAWARE	24	$5,285	RINGGOLD	8	$84
DES MOINES	86	$49,639	SAC	36	$5,014
DICKINSON	25	$1,729	SCOTT	237	$346,590
DUBUQUE	174	$239,631	SHELBY	36	$5,495
EMMET	28	$9,150	SIOUX	62	$22,959
FAYETTE	34	$7,246	STORY	92	$40,382
FLOYD	34	$10,934	TAMA	22	$5,894
FRANKLIN	22	$5,062	TAYLOR	11	$78
FREMONT	17	$1,058	UNION	16	$8,798
GREENE	21	$3,750	VAN BUREN	7	$627
GRUNDY	29	$2,983	WAPELLO	67	$34,695
GUTHRIE	14	$1,316	WARREN	27	$4,115
HAMILTON	43	$29,826	WASHINGTON	39	$2,328
HANCOCK	23	$5,830	WAYNE	17	$2,381
HARDIN	63	$16,049	WEBSTER	75	$28,666
HARRISON	19	$2,269	WINNEBAGO	32	$75,525
HENRY	32	$3,035	WINNESHIEK	33	$11,293
HOWARD	24	$1,648	WOODBURY	155	$126,103
HUMBOLDT	21	$6,716	WORTH	11	$231
IDA	17	$2,067	WRIGHT	33	$14,721
IOWA	21	$22,883			
JACKSON	28	$1,948	OUT OF STATE	2	$148
JASPER	44	$46,723			
JEFFERSON	23	$4,745			
JOHNSON	102	$109,711	GRAND TOTAL	4,730	$3,679,252

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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending September 30, 1982

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of goods, wares, or merchandise, except as otherwise provided in this division, sold at retail in the state to consumers or users; a like rate of tax upon the gross
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gross receipts from all sales of tickets or admissions to places of amusement, fairs, and athletic events except those of elementary and secondary educational institutions; and a like rate of tax upon that part of private club membership fees or charges paid for the privilege of
sports provided club m

There is h
percent upon the gross receipts derived from the operation of all forms of amusement devices and games of skill, games of chance, raffles and bingo games as defined in chapter 99B,
musement enterprises operated or
the state of Iowa, such tax to be coll
rator in the same manner as is prov
ion of taxes upon the gross receipts of tickets or admission as provided in this section.

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING SEPTEMBER 30, 1982

Retail Sales tax due the Department of Revenue during the third quarter of 1982 amounted to $103,269,892, an increase of 0.29 percent from the same quarter in 1981. The number of businesses filing returns decreased from 94,418 tc 93,923 or -0.52 percent during the same period. This data indicates an increase in the average amount of taxable receipts reported per return.

Retail Sales Tax by Business Group

During the third quarter of 1982, the Utilities Group showed the largest increase in collections with a 6.18 percent increase. The Apparel Group followed with an increase of 6.16 percent. The number of businesses showed a decrease of 0.52 percent as compared with an increase of 1.23 percent during the same period in 1981. Seven business groups reported an increase in the number of filers. The Specialty Retail and Services Groups showed the largest increase with 3.53 percent and 2.73 percent respectively, while Motor Vehicles (-5.26 percent) and Home Furnishing (-4.39 percent) Groups showed the largest decrease.

Business Group	# Bus. Sept 81	# Bus. Sept 82	% Change # Bus.	Tax Sept 81	Tax Sept 82	% Change Tax
Nonresidents	50	45	-10.00%	$ 1,069,206	$ 80,517	-92.47%
Utilities	2,190	2,238	2.19	13,295,118	14,116,923	6.18
Building Materials	2,930	2,864	-2.25	6,965,746	6,910,862	-0.79
General Merchandise	1,354	1,369	1.11	10,530,059	10,636,136	1.01
Food Dealers	2,309	2,370	2.64	5,361,036	5,537,183	3.29
Motor Vehicle	6,369	6,034	-5.26	6,019,424	6,162,964	2.38
Apparel	2,421	2,441	0.83	3,250,883	3,451,077	6.16
Home Furnishings	3,120	2,983	-4.39	3,606,073	3,373,521	-6.45
Eating and Drinking	6,780	6,912	1.95	9,041,765	9,459,761	4.62
Specialty Retail	14,484	14,996	3.53	7,390,780	7,491,740	1.37
Services	24,374	25,039	2.73	11,065,262	11,588,068	4.72
Wholesale Goods	8,811	8,778	-0.37	16,417,475	15,747,063	-4.08
Miscellaneous	10,835	10,408	-3.94	7,222,705	6,897,097	-4.51
Late Filers	8,391	7,446	-11.26	1,739,653	1,816,980	4.44
TOTALS	94,418	93,923	-0.52%	$102,975,185	$103,269,892	0.29%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING SEPTEMBER 30, 1982

Counties	Returns	Taxable Sales	Computed Tax
Adair	380	$ 10,295,250	$ 308,813
Adams	204	4,412,678	132,354
Allamakee	529	14,010,627	420,257
Appanoose	545	13,538,976	406,039
Audubon	339	7,751,777	232,511
Benton	772	17,956,808	538,654
Black Hawk	3,255	166,836,992	5,003,217
Boone	758	22,064,060	661,750
Bremer	761	22,288,699	668,502
Buchanan	694	18,804,108	563,996
Buena Vista	802	28,147,289	844,257
Butler	649	13,207,613	396,155
Calhoun	515	11,497,778	344,924
Carroll	837	31,274,813	938,131
Cass	738	20,606,282	618,175
Cedar	695	16,888,263	506,539
Cerro Gordo	1,528	70,293,879	2,108,552
Cherokee	629	16,964,083	508,897
Chickasaw	521	13,489,380	404,658
Clarke	304	7,813,658	234,415
Clay	762	30,025,669	900,557
Clayton	762	17,418,555	522,492
Clinton	1,550	55,714,625	1,671,358
Crawford	663	17,263,956	517,893
Dallas	968	25,658,312	769,708
Davis	335	6,331,514	189,898
Decatur	328	5,260,598	157,808
Delaware	539	16,192,131	485,708
Des Moines	1,193	55,047,828	1,651,372
Dickinson	702	25,082,518	752,442
Dubuque	2,192	103,898,146	3,116,416
Emmet	456	13,251,094	397,496
Fayette	848	25,004,400	749,951
Floyd	660	18,500,119	554,987
Franklin	484	17,084,037	512,442
Fremont	333	6,782,102	203,438
Greene	453	11,980,532	359,389
Grundy	465	12,036,521	361,042
Guthrie	450	9,324,101	279,669
Hamilton	648	18,342,392	550,106
Hancock	484	14,661,566	439,864
Hardin	838	26,974,496	809,122
Harrison	529	11,727,936	351,831
Henry	605	20,154,823	604,661
Howard	419	10,696,912	320,906
Humboldt	452	13,583,759	407,519
Ida	347	9,693,259	290,800
Iowa	570	20,609,997	618,182
Jackson	740	18,020,553	540,479
Jasper	1,084	36,086,458	1,082,609

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	527	$ 15,356,371	$ 460,367
Johnson	1,812	99,851,563	2,994,852
Jones	734	18,710,135	561,272
Keokuk	558	9,770,136	293,099
Kossuth	817	29,520,000	885,420
Lee	1,234	49,347,528	1,480,029
Linn	4,323	245,595,012	7,367,358
Louisa	338	7,957,173	238,700
Lucas	374	8,542,586	256,265
Lyon	448	9,364,819	280,932
Madison	417	8,310,907	249,320
Mahaska	797	24,931,946	747,942
Marion	853	26,148,514	784,370
Marshall	1,142	47,370,636	1,420,935
Mills	343	8,340,194	250,205
Mitchell	410	10,870,219	326,100
Monona	465	10,386,443	311,576
Monroe	295	6,460,099	193,784
Montgomery	489	13,685,474	410,422
Muscatine	1,081	45,626,166	1,368,660
O'Brien	691	18,321,778	549,578
Osceola	299	7,210,825	216,327
Page	683	18,982,489	569,459
Palo Alto	424	11,284,120	338,498
Plymouth	780	20,660,297	619,756
Pocahontas	480	10,907,453	327,118
Polk	7,931	557,198,825	16,714,696
Pottawattamie	1,876	80,401,119	2,411,982
Poweshiek	654	23,565,945	706,961
Ringgold	239	4,599,015	137,967
Sac	572	13,355,488	400,608
Scott	3,673	215,108,358	6,452,301
Shelby	567	14,512,273	435,271
Sioux	1,123	31,493,229	944,739
Story	1,747	73,091,098	2,192,506
Tama	660	18,095,926	542,771
Taylor	347	4,742,615	142,208
Union	464	14,127,029	423,804
Van Buren	362	3,816,750	114,440
Wapello	1,122	39,142,756	1,173,807
Warren	811	17,797,407	533,889
Washington	779	23,411,023	702,208
Wayne	357	4,945,503	148,356
Webster	1,384	62,429,140	1,872,768
Winnebago	480	11,531,137	345,808
Winneshiek	682	19,026,858	570,660
Woodbury	2,555	137,883,031	4,136,388
Worth	300	6,440,196	194,168
Wright	619	18,694,567	560,804
Nonresidents	45	2,683,949	80,517
Late Filers	7,446	60,584,301	1,816,980
TOTAL	93,923	$3,442,742,343	$103,269,892

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING SEPTEMBER, 1982

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$37,393,634	36.21%
25,000 TO 50,000	$13,201,883	12.78%
10,000 TO 25,000	$7,920,664	7.67%
5,000 TO 10,000	$12,932,770	12.52%
2,500 TO 5,000	$8,823,296	8.54%
1,000 TO 2,500	$8,955,165	8.67%
500 TO 1,000	$4,942,195	4.79%
TOWNS UNDER 500	$2,916,226	2.82%
NON-PERMIT	$257,095	.25%
RURAL	$5,846,447	5.66%
OTHERS	$80,517	.08%
TOTALS	$103,269,892	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1982

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	26,295	30.06%	$143,594	.14%
25.00 -	49.99	7,062	8.07%	$253,412	.25%
50.00 -	99.99	8,039	9.19%	$501,392	.56%
100.00 -	149.99	4,967	5.68%	$610,650	.59%
150.00 -	199.99	3,521	4.03%	$611,033	.59%
200.00 -	249.99	2,896	3.31%	$646,775	.63%
250.00 -	499.99	9,840	11.25%	$3,567,746	3.45%
500.00 -	999.99	9,716	11.11%	$6,939,825	6.72%
1,000.00 -	1,499.99	4,566	5.22%	$5,597,931	5.42%
1,500.00 -	1,999.99	2,597	2.97%	$4,488,495	4.35%
2,000.00 -	2,499.99	1,561	1.78%	$3,490,805	3.38%
2,500.00 -	2,999.99	1,133	1.30%	$3,094,297	3.00%
3,000.00 -	3,999.99	1,387	1.59%	$4,796,524	4.64%
4,000.00 -	4,999.99	840	.96%	$3,753,869	3.64%
5,000.00 -	9,999.99	1,817	2.08%	$12,603,021	12.20%
10,000.00 -	24,999.99	928	1.06%	$13,685,285	13.25%
25,000.00 -	49,999.99	171	.20%	$5,631,892	5.65%
50,000.00 -	99,999.99	66	.08%	$4,647,672	4.50%
100,000.00 &	OVER	63	.07%	$27,925,474	27.04%
TOTALS		87,465	100.00%*	$103,269,692	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING SEPTEMBER, 1982

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	20,217	23.11%	$2,032,574	.03%	$97,386	.09%
500 - 999	5,008	5.73%	$3,684,802	.05%	$107,197	.10%
1,000 - 1,999	6,417	7.34%	$9,340,626	.12%	$263,671	.26%
2,000 - 2,999	4,245	4.85%	$10,498,066	.14%	$288,567	.28%
3,000 - 3,999	3,116	3.56%	$10,813,245	.14%	$291,711	.28%
4,000 - 4,999	2,482	2.84%	$11,107,173	.15%	$292,407	.28%
5,000 - 9,999	7,890	9.02%	$57,539,562	.76%	$1,493,210	1.45%
10,000 - 24,999	12,301	14.06%	$202,730,281	2.68%	$5,026,794	4.87%
25,000 - 49,999	8,481	9.70%	$302,193,165	4.00%	$6,932,741	6.71%
50,000 - 99,999	6,678	7.64%	$471,867,153	6.24%	$9,484,970	9.18%
100,000 - 249,999	5,649	6.46%	$889,224,593	11.77%	$14,720,876	14.25%
250,000 - 499,999	2,497	2.85%	$866,210,265	11.46%	$12,386,921	11.99%
500,000 - 999,999	1,386	1.58%	$954,367,469	12.63%	$10,498,144	10.17%
1,000,000 & OVER	1,098	1.26%	$3,764,689,301	49.82%	$41,383,231	40.07%
TOTALS	87,465	100.00%*	$7,556,298,297	100.00%*	$103,269,892	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending September, 1982

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	99	1.36%	$ 812,741	7.23%
Building Materials	169	2.32	243,181	2.16
General Merchandise	18	0.25	301,325	2.68
Food Dealers	22	0.30	5,078	0.05
Motor Vehicle	122	1.68	117,023	1.04
Apparel	52	0.72	32,982	0.29
Home Furnishings	217	2.99	233,400	2.08
Eating and Drinking	18	0.25	7,588	0.07
Specialty Retail	495	6.81	821,677	7.31
Services	1,009	13.88	1,051,191	9.35
Wholesale Goods	2,261	31.11	3,293,757	29.30
Miscellaneous	2,530	34.81	4,237,097	37.69
Late Filers	256	3.52	84,125	0.75
TOTAL	7,268	100.00%	$11,241,165	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
September 30, 1981 and 1982

Use Tax	September 1981	September 1982	% Change
Retailers			
Number of Returns	7,113	7,268	2.18%
Computed Tax	$11,999,824	$11,241,165	-6.32%
Motor Vehicle			
Number of Returns	156,635	150,153	-4.14%
Computed Tax	$13,664,372	$13,813,443	1.09%
Consumers			
Number of Returns	4,796	4,728	-1.42%
Computed Tax	$ 4,700,952	$ 3,410,135	-27.46%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING SEPTEMBER, 1982

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	2,888	39.74%	$1,025-	.01%
25.00 -	49.99	469	6.45%	$16,769	.15%
50.00 -	99.99	503	6.92%	$36,624	.33%
100.00 -	149.99	339	4.66%	$41,678	.37%
150.00 -	199.99	284	3.91%	$49,411	.44%
200.00 -	249.99	175	2.41%	$39,229	.35%
250.00 -	499.99	640	8.81%	$228,849	2.04%
500.00 -	999.99	593	8.16%	$428,893	3.82%
1,000.00 -	1,499.99	324	4.46%	$394,759	3.51%
1,500.00 -	1,999.99	204	2.81%	$352,462	3.14%
2,000.00 -	2,499.99	133	1.83%	$297,743	2.65%
2,500.00 -	2,999.99	107	1.47%	$290,884	2.59%
3,000.00 -	3,999.99	132	1.82%	$452,935	4.03%
4,000.00 -	4,999.99	83	1.14%	$366,917	3.26%
5,000.00 -	9,999.99	201	2.77%	$1,415,144	12.59%
10,000.00 -	24,999.99	119	1.64%	$1,818,499	16.18%
25,000.00 -	49,999.99	36	.50%	$1,185,167	10.54%
50,000.00 -	99,999.99	22	.30%	$1,485,441	13.21%
100,000.00 &	OVER	16	.22%	$2,340,566	20.82%
TOTALS		7,268	100.00%*	$11,241,165	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of September 30, 1982, a local option hotel/motel tax is currently imposed in seventeen cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, two impose a 4 percent rate and the remaining two jurisdictions have imposed a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending September 30, 1982, a total of $950,073.19 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Increase
Altoona	5%	19,928.70	15.47
Ankeny	5%	9,562.70	- 6.65
Cedar Rapids	5%	137,634.60	6.24
Clive	5%	19,262.59	-12.55
Council Bluffs	5%	48,598.33	- 2.67
Davenport	4%	85,585.67	22.25
Des Moines	5%	289,248.06	8.22
Dubuque	5%	71,530.85	- 2.26
Indianola	5%	1,485.30	6.71
Johnston	5%	12,987.36	(2)
Muscatine	5%	22,440.75	- 2.19
Polk County	5%	51,489.89	3.37
Sergeant Bluff	3%	2,241.12	11.94
Sioux City	3%	56,273.21	15.04
Urbandale	5%	60,604.99	-19.12
Waterloo	5%	32,224.04	-19.04
West Des Moines	5%	26,064.82	21.97
Windsor Heights	5%	2,910.21	9.62
TOTAL		$950,073.19	(2)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Not comparable to the previous year's quarter.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT		45	$2,683,949	$80,517	.08%
ADAIR	COUNTY				
GREENFIELD*		134	$4,737,760	$142,109	.14%
ADAIR		52	$2,998,728	$89,964	.09%
STUART		29	$754,563	$22,636	.02%
BRIDGEWATER		19	$197,310	$5,887	.01%
FONTANELLE		42	$391,170	$11,737	.01%
ORIENT		20	$200,461	$6,015	.01%
NON-PERMIT		7	$22,197	$669	.00%
OTHER		77	$993,021	$29,794	.03%
* TOTAL COUNTY *		380	$10,295,250	$308,813	.30%
ADAMS	COUNTY				
CORNING*		119	$3,775,890	$113,251	.11%
PRESCOTT		16	$95,600	$2,868	.00%
NON-PERMIT		0	$0	$0	.00%
OTHER		69	$541,168	$16,235	.02%
* TOTAL COUNTY *		204	$4,412,678	$132,354	.13%
ALLAMAKEE	COUNTY				
WAUKON*		183	$5,734,753	$172,035	.17%
LANSING		76	$1,802,886	$54,267	.05%
POSTVILLE		87	$3,562,316	$106,835	.10%
NEW ALBIN		32	$627,991	$18,841	.02%
HARPERS FERRY		25	$285,769	$8,573	.01%
NON-PERMIT		6	$21,497	$648	.00%
OTHER		120	$1,969,413	$59,058	.06%
* TOTAL COUNTY *		529	$14,010,627	$420,257	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	282	$11,072,606	$332,136	.32%
CINCINNATI	16	$79,618	$2,368	.00%
MORAVIA	43	$462,849	$13,687	.01%
MOULTON	38	$445,917	$13,331	.01%
MYSTIC	24	$125,543	$3,766	.00%
NON-PERMIT	1	$1,266	$39	.00%
OTHER	141	$1,351,177	$40,492	.04%
* TOTAL COUNTY *	545	$13,538,976	$406,039	.39%
AUDUBON COUNTY				
AUDUBON*	165	$6,007,546	$180,208	.17%
EXIRA	59	$684,154	$26,513	.03%
BRAYTON	11	$58,672	$1,756	.00%
KIMBALLTON	25	$358,645	$10,759	.01%
NON-PERMIT	5	$35,465	$1,066	.00%
OTHER	74	$405,895	$12,205	.01%
* TOTAL COUNTY *	339	$7,751,777	$232,511	.23%
BENTON COUNTY				
BELLE PLAINE	119	$3,446,930	$103,352	.10%
VINTON*	207	$8,514,158	$255,426	.25%
BLAIRSTOWN	48	$1,142,463	$34,274	.03%
SHELLSBURG	29	$552,790	$16,581	.02%
VAN HORNE	32	$366,095	$11,042	.01%
ATKINS	26	$263,769	$7,914	.01%
GARRISON	19	$180,970	$5,430	.01%
KEYSTONE	38	$1,217,843	$36,535	.04%
MT AUBURN	11	$137,964	$4,140	.00%
NEWHALL	33	$439,011	$13,166	.01%
NORWAY	27	$571,647	$17,150	.02%
URBANA	24	$157,277	$4,720	.00%
WALFORD	12	$177,440	$5,323	.01%
NON-PERMIT	6	$32,465	$975	.00%
OTHER	141	$753,946	$22,624	.02%
* TOTAL COUNTY *	772	$17,956,608	$538,654	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	1,897	$118,679,483	$3,559,227	3.45%
CEDAR FALLS	841	$39,020,820	$1,169,973	1.13%
EVANSDALE	92	$1,528,537	$45,783	.04%
ELK RUN HTS	10	$145,426	$4,364	.00%
HUDSON	59	$1,340,321	$40,207	.04%
LA PORTE CITY	106	$1,656,662	$49,704	.05%
DUNKERTON	33	$528,649	$15,852	.02%
JANESVILLE	14	$139,092	$4,173	.00%
GILBERTVILLE	30	$425,073	$12,751	.01%
RAYMOND	15	$566,240	$17,632	.02%
WASHBURN	23	$179,397	$5,381	.01%
NON-PERMIT	38	$82,022	$2,479	.00%
OTHER	97	$2,523,266	$75,691	.07%
* TOTAL COUNTY *	3,255	$166,636,992	$5,003,217	4.84%
BOONE COUNTY				
BOONE*	423	$16,771,234	$503,001	.49%
MADRID	84	$1,497,904	$44,900	.04%
OGDEN	57	$1,675,429	$50,263	.05%
BOXHOLM	16	$252,005	$7,560	.01%
PILOT MOUND	12	$65,422	$1,962	.00%
NON-PERMIT	2	$2,933	$89	.00%
OTHER	134	$1,799,133	$53,975	.05%
* TOTAL COUNTY *	758	$22,064,060	$661,750	.64%
BREMER COUNTY				
WAVERLY*	275	$13,171,732	$395,054	.38%
SUMNER	113	$3,450,868	$103,491	.10%
TRIPOLI	64	$1,070,959	$32,130	.03%
DENVER	62	$1,440,576	$43,220	.04%
JANESVILLE	20	$311,700	$9,350	.01%
READLYN	43	$651,662	$25,528	.02%
PLAINFIELD	23	$379,014	$11,371	.01%
NON-PERMIT	7	$25,097	$757	.00%
OTHER	154	$1,586,851	$47,601	.05%
* TOTAL COUNTY *	761	$22,288,699	$668,502	.65%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	246	$10,426,443	$312,659	.30%
JESUP	72	$2,053,373	$61,601	.06%
FAIRBANK	47	$948,789	$28,464	.03%
HAZLETON	34	$447,292	$13,421	.01%
LAMONT	28	$239,215	$7,176	.01%
WINTHROP	49	$899,834	$26,995	.03%
AURORA	14	$374,925	$11,249	.01%
BRANDON	23	$187,962	$5,640	.01%
QUASQUETON	12	$114,280	$3,429	.00%
ROWLEY	18	$261,995	$7,859	.01%
NON-PERMIT	12	$43,164	$1,300	.00%
OTHER	139	$2,806,836	$84,203	.08%
* TOTAL COUNTY *	694	$18,804,108	$563,996	.55%
BUENA VISTA COUNTY				
STORM LAKE*	382	$18,587,881	$557,510	.54%
ALTA	79	$3,066,264	$92,029	.09%
ALBERT CITY	48	$1,509,371	$45,263	.04%
MARATHON	19	$323,787	$9,714	.01%
NEWELL	56	$1,475,165	$44,253	.04%
SIOUX RAPIDS	60	$1,372,236	$41,168	.04%
LAKESIDE	13	$164,014	$4,922	.00%
REMBRANDT	18	$179,386	$5,381	.01%
LINN GROVE	21	$54,737	$1,642	.00%
NON-PERMIT	6	$31,164	$937	.00%
OTHER	100	$1,381,262	$41,438	.04%
* TOTAL COUNTY *	802	$28,147,289	$844,257	.82%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	62	$1,147,861	$34,417	.03%
GREENE	79	$2,113,409	$63,399	.06%
PARKERSBURG	95	$2,091,159	$62,735	.06%
SHELL ROCK	54	$601,297	$18,043	.02%
ALLISON*	72	$2,629,625	$78,392	.08%
APLINGTON	54	$1,561,073	$47,437	.05%
DUMONT	42	$1,035,542	$31,030	.03%
NEW HARTFORD	29	$366,691	$11,053	.01%
BRISTOW	17	$91,675	$2,754	.00%
NON-PERMIT	3	$44,699	$1,343	.00%
OTHER	142	$1,502,122	$45,052	.04%
* TOTAL COUNTY *	649	$13,207,613	$396,155	.38%
CALHOUN COUNTY				
LAKE CITY	103	$2,962,368	$88,869	.09%
MANSON	88	$2,735,212	$82,058	.08%
ROCKWELL CITY*	115	$3,070,926	$92,110	.09%
LOHRVILLE	38	$242,625	$7,281	.01%
POMEROY	39	$756,834	$22,706	.02%
FARNHAMVILLE	29	$785,250	$23,555	.02%
SOMERS	11	$24,773	$743	.00%
NON-PERMIT	6	$13,299	$402	.00%
OTHER	86	$906,489	$27,197	.03%
* TOTAL COUNTY *	515	$11,497,776	$344,924	.33%
CARROLL COUNTY				
CARROLL*	390	$21,308,127	$639,146	.62%
COON RAPIDS	78	$2,002,821	$60,086	.06%
MANNING	87	$2,137,329	$64,102	.06%
BREDA	35	$827,755	$24,835	.02%
GLIDDEN	51	$1,208,122	$36,240	.04%
ARCADIA	24	$469,499	$14,085	.01%
DEDHAM	16	$250,615	$7,519	.01%
HALBUR	16	$1,135,743	$34,063	.03%
LANESBORO	10	$287,122	$8,613	.01%
TEMPLETON	25	$406,012	$12,184	.01%
NON-PERMIT	8	$56,431	$1,699	.00%
OTHER	94	$1,185,237	$35,559	.03%
* TOTAL COUNTY *	837	$31,274,613	$938,131	.91%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CASS COUNTY				
ATLANTIC*	358	$14,830,213	$444,898	.43%
ANITA	78	$998,666	$29,946	.03%
GRISWOLD	81	$1,419,592	$42,589	.04%
LEWIS	30	$300,605	$9,019	.01%
CUMBERLAND	23	$236,844	$7,106	.01%
MARNE	12	$44,986	$1,349	.00%
MASSENA	38	$1,035,252	$31,061	.03%
WIOTA	11	$107,161	$3,216	.00%
NON-PERMIT	3	$1,732	$55	.00%
OTHER	104	$1,631,231	$48,936	.05%
* TOTAL COUNTY *	738	$20,606,282	$618,175	.60%
CEDAR COUNTY				
TIPTON*	182	$6,704,281	$201,050	.19%
DURANT	72	$2,556,006	$76,666	.07%
MECHANICSVILLE	36	$527,160	$15,816	.02%
WEST BRANCH	87	$1,474,714	$44,249	.04%
CLARENCE	58	$1,033,613	$31,010	.03%
LOWDEN	47	$1,311,661	$39,353	.04%
STANWOOD	48	$657,000	$19,709	.02%
BENNETT	34	$668,092	$20,044	.02%
NON-PERMIT	6	$15,998	$482	.00%
OTHER	125	$1,938,930	$58,160	.06%
* TOTAL COUNTY *	695	$16,888,265	$506,539	.49%
CERRO GORDO COUNTY				
MASON CITY*	939	$54,178,377	$1,625,268	1.57%
CLEAR LAKE	299	$11,367,399	$340,853	.33%
VENTURA	24	$503,513	$15,103	.01%
ROCKWELL	45	$525,279	$15,759	.02%
DOUGHERTY	13	$54,609	$1,638	.00%
MESERVEY	23	$197,285	$5,918	.01%
PLYMOUTH	10	$157,146	$4,716	.00%
SWALEDALE	17	$161,059	$4,829	.00%
THORNTON	27	$391,493	$11,745	.01%
NON-PERMIT	13	$133,163	$4,000	.00%
OTHER	118	$2,624,554	$78,723	.08%
* TOTAL COUNTY *	1,528	$70,293,679	$2,108,552	2.04%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CHEROKEE COUNTY				
CHEROKEE*	306	$12,512,325	$375,341	.30%
MARCUS	77	$1,812,653	$54,365	.05%
AURELIA	59	$633,721	$19,009	.02%
CLEGHORN	11	$296,123	$6,862	.01%
MERIDEN	13	$117,430	$3,522	.00%
QUIMBY	29	$714,886	$21,448	.02%
WASHTA	15	$58,275	$1,748	.00%
NON-PERMIT	7	$46,831	$1,410	.00%
OTHER	112	$771,639	$23,152	.02%
* TOTAL COUNTY *	629	$16,964,063	$506,847	.49%
CHICKASAW COUNTY				
NEW HAMPTON*	185	$7,546,662	$226,408	.22%
NASHUA	72	$1,925,503	$57,769	.06%
FREDERICKSBURG	58	$1,033,413	$30,988	.03%
LAWLER	31	$1,114,337	$33,431	.03%
ALTA VISTA	22	$311,337	$9,341	.01%
IONIA	16	$193,387	$5,801	.01%
NON-PERMIT	6	$50,698	$1,522	.00%
OTHER	131	$1,314,043	$39,420	.04%
* TOTAL COUNTY *	521	$13,489,380	$404,658	.39%
CLARKE COUNTY				
OSCEOLA*	213	$6,790,344	$203,710	.20%
MURRAY	27	$219,440	$6,583	.01%
WOODBURN	12	$67,476	$2,024	.00%
NON-PERMIT	3	$16,732	$504	.00%
OTHER	49	$719,670	$21,594	.02%
* TOTAL COUNTY *	304	$7,813,658	$234,415	.23%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLAY COUNTY				
SPENCER*	509	$25,536,687	$765,966	.74%
EVERLY	36	$1,357,343	$40,722	.04%
PETERSON	40	$751,051	$22,528	.02%
DICKENS	10	$235,594	$7,067	.01%
FOSTORIA	13	$173,149	$5,194	.01%
ROYAL	27	$213,205	$6,395	.01%
WEBB	18	$120,152	$3,603	.00%
NON-PERMIT	14	$636,262	$19,095	.02%
OTHER	95	$1,000,226	$29,965	.03%
* TOTAL COUNTY *	762	$30,025,669	$900,557	.87%
CLAYTON COUNTY				
ELKADER*	116	$4,765,935	$142,948	.14%
GUTTENBERG	95	$2,412,957	$72,372	.07%
MONONA	71	$1,797,569	$53,927	.05%
STRAWBERRY PT	67	$1,677,447	$50,319	.05%
EDGEWOOD	43	$1,120,116	$33,596	.03%
GARNAVILLO	50	$781,943	$23,455	.02%
MARQUETTE	20	$258,995	$7,770	.01%
MCGREGOR	70	$1,239,132	$37,174	.04%
FARMERSBURG	18	$249,068	$7,471	.01%
LUANA	19	$369,778	$11,092	.01%
VOLGA CITY	18	$146,466	$4,394	.00%
NON-PERMIT	7	$31,532	$949	.00%
OTHER	168	$2,567,615	$77,025	.07%
* TOTAL COUNTY *	762	$17,418,555	$522,492	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	847	$42,234,405	$1,266,949	1.23%
DE WITT	190	$6,925,664	$207,759	.20%
CAMANCHE	89	$1,102,250	$33,069	.03%
DELMAR	11	$80,606	$2,415	.00%
GRAND MOUND	35	$200,423	$6,015	.01%
LOST NATION	44	$547,932	$16,438	.02%
WHEATLAND	41	$657,269	$19,721	.02%
CALAMUS	17	$385,530	$11,568	.01%
CHARLOTTE	20	$361,597	$10,846	.01%
GOOSE LAKE	10	$54,634	$1,641	.00%
LOW MOOR	21	$342,024	$10,261	.01%
WELTON	10	$74,015	$2,221	.00%
NON-PERMIT	14	$65,928	$1,965	.00%
OTHER	201	$2,682,128	$80,468	.08%
* TOTAL COUNTY *	1,550	$55,714,625	$1,671,358	1.62%
CRAWFORD COUNTY				
DENISON*	284	$11,857,923	$355,744	.34%
CHARTER OAK	43	$990,668	$29,720	.03%
DOW CITY	29	$245,500	$7,365	.01%
MANILLA	42	$620,946	$24,628	.02%
SCHLESWIG	60	$1,219,079	$36,545	.04%
VAIL	21	$176,672	$5,299	.01%
KIRON	24	$353,372	$10,601	.01%
RICKETTS	16	$87,131	$2,614	.00%
WESTSIDE	30	$405,451	$12,164	.01%
NON-PERMIT	5	$38,065	$1,144	.00%
OTHER	109	$1,069,149	$32,069	.03%
* TOTAL COUNTY *	663	$17,263,956	$517,893	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	275	$10,305,256	$309,120	.30%
ADEL *	133	$4,869,846	$146,095	.14%
DALLAS CENTER	63	$848,136	$25,435	.02%
DEXTER	32	$831,831	$24,955	.02%
REDFIELD	46	$385,045	$11,554	.01%
WAUKEE	60	$2,006,953	$60,208	.06%
WOODWARD	39	$1,033,256	$30,996	.03%
BOUTON	10	$42,509	$1,275	.00%
DE SOTO	19	$232,430	$6,974	.01%
GRANGER	29	$890,114	$26,703	.03%
LINDEN	12	$105,134	$3,154	.00%
MINBURN	19	$190,986	$5,730	.01%
VAN METER	23	$381,525	$11,448	.01%
NON-PERMIT	7	$22,831	$690	.00%
OTHER	201	$3,512,460	$105,369	.10%
* TOTAL COUNTY *	968	$25,658,312	$769,708	.75%
DAVIS COUNTY				
BLOOMFIELD *	163	$4,823,815	$144,660	.14%
DRAKESVILLE	16	$78,528	$2,355	.00%
PULASKI	12	$201,244	$6,038	.01%
NON-PERMIT	9	$21,165	$641	.00%
OTHER	135	$1,206,762	$36,204	.04%
* TOTAL COUNTY *	335	$6,331,514	$189,898	.18%
DECATUR COUNTY				
LAMONI	83	$1,864,105	$55,925	.05%
LEON *	107	$2,666,620	$79,984	.08%
DAVIS CITY	12	$72,103	$2,164	.00%
DECATUR CITY	15	$153,892	$4,616	.00%
GARDEN GROVE	10	$50,077	$1,502	.00%
GRAND RIVER	13	$81,120	$2,434	.00%
WELDON	14	$73,296	$2,200	.00%
NON-PERMIT	2	$3,132	$96	.00%
OTHER	72	$296,251	$8,887	.01%
* TOTAL COUNTY *	328	$5,260,598	$157,808	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	219	$10,670,365	$320,076	.31%
EARLVILLE	44	$694,416	$20,833	.02%
EDGEWOOD	10	$201,350	$6,041	.01%
HOPKINTON	34	$563,202	$16,894	.02%
COLESBURG	21	$393,666	$11,786	.01%
DELHI	28	$499,606	$14,989	.01%
GREELEY	13	$248,257	$7,446	.01%
RYAN	19	$176,566	$5,296	.01%
NON-PERMIT	5	$17,965	$543	.00%
OTHER	146	$2,726,716	$81,804	.08%
* TOTAL COUNTY *	539	$16,192,131	$485,708	.47%
DES MOINES COUNTY				
BURLINGTON*	746	$39,454,793	$1,183,575	1.15%
MEDIAPOLIS	78	$2,450,642	$73,519	.07%
WEST BURLINGTON	156	$10,024,197	$300,727	.29%
DANVILLE	36	$751,103	$22,535	.02%
MIDDLETOWN	11	$136,552	$4,096	.00%
NON-PERMIT	12	$137,264	$4,122	.00%
OTHER	154	$2,093,277	$62,798	.06%
* TOTAL COUNTY *	1,193	$55,047,826	$1,651,372	1.60%
DICKINSON COUNTY				
MILFORD	111	$3,079,104	$92,368	.09%
SPIRIT LAKE*	203	$10,476,166	$314,265	.30%
ARNOLDS PARK	108	$3,053,558	$91,593	.09%
LAKE PARK	63	$1,214,894	$36,447	.04%
OKOBOJI	37	$3,917,027	$117,496	.11%
SUPERIOR	12	$200,700	$6,020	.01%
TERRIL	23	$340,016	$10,200	.01%
NON-PERMIT	10	$33,630	$1,015	.00%
OTHER	135	$2,767,401	$83,018	.08%
* TOTAL COUNTY *	702	$25,082,518	$752,442	.73%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1983

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE	COUNTY				
DUBUQUE*		1,516	$83,830,523	$2,514,405	2.43%
CASCADE		83	$2,726,336	$81,850	.06%
DYERSVILLE		161	$8,157,632	$244,693	.24%
EPWORTH		29	$659,097	$19,776	.02%
FARLEY		42	$1,490,174	$44,707	.04%
BERNARD		20	$179,199	$5,377	.01%
HOLY CROSS		16	$373,719	$11,212	.01%
LUXEMBURG		15	$213,108	$6,391	.01%
NEW VIENNA		24	$648,944	$19,469	.02%
PEOSTA		10	$174,661	$5,240	.01%
WORTHINGTON		24	$245,576	$7,370	.01%
NON-PERMIT		27	$373,656	$11,219	.01%
OTHER		223	$4,823,517	$144,707	.14%
* TOTAL COUNTY *		2,192	$103,698,146	$3,116,416	3.02%
EMMET	COUNTY				
ESTHERVILLE*		257	$10,495,761	$314,840	.30%
ARMSTRONG		68	$1,334,675	$40,035	.04%
RINGSTED		25	$759,824	$22,796	.02%
WALLINGFORD		20	$100,866	$3,025	.00%
NON-PERMIT		2	$3,432	$105	.00%
OTHER		84	$556,516	$16,695	.02%
* TOTAL COUNTY *		456	$13,251,094	$397,496	.38%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	294	$10,525,209	$315,671	.31%
FAYETTE	63	$875,435	$26,249	.03%
WEST UNION*	133	$5,016,390	$150,462	.15%
ARLINGTON	25	$603,221	$18,097	.02%
CLERMONT	25	$1,461,008	$43,828	.04%
ELGIN	36	$734,369	$22,027	.02%
HAWKEYE	25	$393,644	$11,805	.01%
MAYNARD	27	$1,035,513	$31,065	.03%
ST LUCAS	12	$229,576	$6,887	.01%
WADENA	14	$64,910	$1,945	.00%
WAUCOMA	14	$224,698	$6,747	.01%
WESTGATE	10	$76,873	$2,304	.00%
NON-PERMIT	6	$43,998	$1,322	.00%
OTHER	164	$3,717,356	$111,522	.11%
* TOTAL COUNTY *	848	$25,004,400	$749,951	.73%
FLOYD COUNTY				
CHARLES CITY*	328	$13,710,752	$411,320	.40%
NORA SPRINGS	64	$751,262	$22,539	.02%
ROCKFORD	51	$729,198	$21,876	.02%
FLOYD	19	$240,913	$7,226	.01%
MARBLE ROCK	29	$317,160	$9,516	.01%
RUDD	28	$459,125	$13,774	.01%
NON-PERMIT	3	$4,799	$144	.00%
OTHER	138	$2,286,890	$68,592	.07%
* TOTAL COUNTY *	660	$18,500,119	$554,967	.54%
FRANKLIN COUNTY				
HAMPTON*	234	$9,435,424	$282,955	.27%
ACKLEY	11	$99,767	$2,992	.00%
SHEFFIELD	64	$1,224,658	$36,737	.04%
ALEXANDER	13	$135,756	$4,073	.00%
COULTER	21	$330,702	$9,902	.01%
GENEVA	13	$381,359	$11,440	.01%
LATIMER	31	$965,265	$29,559	.03%
NON-PERMIT	2	$10,932	$329	.00%
OTHER	95	$4,481,972	$134,455	.13%
* TOTAL COUNTY *	484	$17,084,037	$512,442	.50%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	67	$2,005,604	$60,170	.06%
SIDNEY*	63	$894,441	$26,809	.03%
TABOR	52	$516,962	$15,509	.02%
FARRAGUT	20	$162,806	$4,867	.00%
RANDOLPH	11	$106,122	$3,184	.00%
RIVERTON	16	$177,659	$5,330	.01%
THURMAN	10	$32,141	$964	.00%
NON-PERMIT	7	$58,332	$1,754	.00%
OTHER	87	$2,627,833	$84,831	.08%
* TOTAL COUNTY *	333	$6,782,102	$203,438	.20%
GREENE COUNTY				
JEFFERSON*	220	$8,464,225	$253,908	.25%
CHURDAN	30	$246,438	$7,393	.01%
GRAND JCT	57	$1,092,398	$32,768	.03%
SCRANTON	36	$711,373	$21,335	.02%
PATON	27	$841,127	$25,235	.02%
RIPPEY	16	$99,705	$2,991	.00%
NON-PERMIT	5	$9,998	$302	.00%
OTHER	62	$515,268	$15,457	.01%
* TOTAL COUNTY *	453	$11,960,532	$359,369	.35%
GRUNDY COUNTY				
GRUNDY CENTER*	132	$5,712,820	$171,368	.17%
REINBECK	78	$1,623,075	$48,690	.05%
CONRAD	52	$1,311,187	$39,319	.04%
DIKE	37	$1,320,479	$39,616	.04%
WELLSBURG	44	$1,021,654	$30,605	.03%
BEAMAN	15	$327,347	$9,819	.01%
HOLLAND	16	$110,807	$3,325	.00%
NON-PERMIT	3	$16,266	$491	.00%
OTHER	88	$592,886	$17,789	.02%
* TOTAL COUNTY *	465	$12,036,521	$361,042	.35%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	119	$3,414,096	$102,396	.10%
PANORA	62	$1,659,300	$49,783	.05%
STUART	64	$1,665,051	$49,950	.05%
BAYARD	27	$587,635	$17,629	.02%
CASEY	27	$448,743	$13,434	.01%
BAGLEY	24	$565,372	$16,962	.02%
JAMAICA	12	$62,510	$1,875	.00%
MENLO	16	$260,696	$7,819	.01%
YALE	19	$195,944	$5,879	.01%
NON-PERMIT	5	$19,666	$592	.00%
OTHER	75	$445,088	$13,350	.01%
* TOTAL COUNTY *	450	$9,324,101	$279,669	.27%
HAMILTON COUNTY				
WEBSTER CITY*	313	$10,661,293	$319,706	.31%
JEWELL	56	$2,165,761	$64,953	.06%
STRATFORD	39	$1,092,908	$32,786	.03%
WILLIAMS	33	$967,901	$29,036	.03%
BLAIRSBURG	18	$445,420	$13,346	.01%
ELLSWORTH	23	$628,856	$18,866	.02%
KAMRAR	17	$154,368	$4,631	.00%
RANDALL	14	$254,026	$7,621	.01%
STANHOPE	23	$281,715	$8,450	.01%
NON-PERMIT	5	$148,065	$4,445	.00%
OTHER	107	$1,542,079	$46,266	.04%
* TOTAL COUNTY *	648	$18,342,392	$550,106	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	116	$3,584,706	$107,542	.10%
GARNER*	98	$6,621,187	$198,637	.19%
KANAWHA	42	$1,416,701	$42,503	.04%
KLEMME	30	$485,516	$14,568	.01%
CORWITH	25	$556,102	$16,684	.02%
CRYSTAL LAKE	14	$144,523	$5,836	.01%
GOODELL	14	$60,880	$1,826	.00%
WODEN	17	$366,682	$11,000	.01%
FOREST CITY	11	$237,646	$7,129	.01%
NON-PERMIT	12	$10,195	$314	.00%
OTHER	105	$1,127,404	$33,825	.03%
* TOTAL COUNTY *	484	$14,661,566	$439,864	.43%
HARDIN COUNTY				
IOWA FALLS	269	$11,797,169	$353,786	.34%
ACKLEY	84	$1,534,163	$46,019	.04%
ELDORA*	147	$3,637,228	$109,120	.11%
ALDEN	35	$1,198,375	$35,954	.03%
HUBBARD	51	$2,046,736	$61,404	.06%
RADCLIFFE	30	$501,551	$15,046	.01%
STEAMBOAT ROCK	21	$309,549	$9,287	.01%
UNION	31	$789,565	$23,685	.02%
NON-PERMIT	8	$20,165	$618	.00%
OTHER	162	$5,139,995	$154,203	.15%
* TOTAL COUNTY *	838	$26,974,496	$809,122	.78%
HARRISON COUNTY				
DUNLAP	62	$1,647,014	$49,408	.05%
LOGAN*	69	$1,778,691	$53,360	.05%
MISSOURI VALLEY	140	$5,033,970	$151,016	.15%
WOODBINE	65	$1,127,463	$33,826	.03%
MONDAMIN	27	$257,785	$7,734	.01%
PERSIA	21	$104,311	$3,132	.00%
PISGAH	24	$156,497	$4,695	.00%
NON-PERMIT	7	$31,431	$946	.00%
OTHER	114	$1,590,754	$47,714	.05%
* TOTAL COUNTY *	529	$11,727,936	$351,831	.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	251	$13,199,011	$395,974	.38%
NEW LONDON	63	$1,149,149	$34,479	.03%
WAYLAND	36	$559,796	$16,793	.02%
WINFIELD	61	$1,934,103	$58,027	.06%
MT UNION	10	$134,506	$4,036	.00%
OLDS	18	$648,696	$19,469	.02%
SALEM	18	$105,365	$3,162	.00%
NON-PERMIT	9	$171,230	$5,145	.00%
OTHER	139	$2,252,747	$67,576	.07%
* TOTAL COUNTY *	605	$20,154,823	$604,661	.59%
HOWARD COUNTY				
CRESCO*	187	$7,897,062	$236,910	.23%
ELMA	37	$640,020	$19,203	.02%
LIME SPRINGS	36	$530,433	$15,911	.02%
RICEVILLE	19	$371,023	$11,132	.01%
CHESTER	20	$147,655	$4,431	.00%
PROTIVIN	24	$490,954	$14,728	.01%
NON-PERMIT	6	$6,797	$206	.00%
OTHER	90	$612,968	$18,385	.02%
* TOTAL COUNTY *	419	$10,696,912	$320,906	.31%
HUMBOLDT COUNTY				
HUMBOLDT	215	$10,880,410	$326,418	.32%
DAKOTA CITY*	28	$245,725	$7,370	.01%
GILMORE CITY	14	$108,825	$3,264	.00%
LIVERMORE	27	$378,354	$11,351	.01%
BODE	23	$331,716	$9,952	.01%
RENWICK	23	$467,249	$14,016	.01%
THOR	13	$208,879	$6,266	.01%
NON-PERMIT	5	$49,032	$1,474	.00%
OTHER	104	$913,569	$27,408	.03%
* TOTAL COUNTY *	452	$13,583,759	$407,519	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	82	$1,703,735	$51,114	.05%
IDA GROVE*	139	$6,587,058	$197,610	.19%
BATTLE CREEK	40	$533,241	$15,994	.02%
ARTHUR	17	$142,537	$4,277	.00%
GALVA	21	$217,435	$6,525	.01%
NON-PERMIT	3	$9,566	$288	.00%
OTHER	45	$499,687	$14,992	.01%
* TOTAL COUNTY *	347	$9,693,259	$290,800	.28%
IOWA COUNTY				
MARENGO*	116	$3,497,313	$104,882	.10%
NORTH ENGLISH	51	$1,552,065	$46,561	.05%
WILLIAMSBURG	105	$4,373,132	$131,197	.13%
VICTOR	51	$1,136,018	$34,059	.03%
LADORA	18	$77,740	$2,331	.00%
MILLERSBURG	15	$143,864	$4,316	.00%
PARNELL	10	$87,075	$2,612	.00%
NON-PERMIT	1	$633	$20	.00%
OTHER	203	$9,742,137	$292,204	.28%
* TOTAL COUNTY *	570	$20,609,997	$618,182	.60%
JACKSON COUNTY				
MAQUOKETA*	276	$9,793,846	$293,807	.28%
BELLEVUE	110	$2,318,267	$69,453	.07%
PRESTON	54	$2,058,788	$61,765	.06%
SABULA	36	$311,094	$9,332	.01%
ANDREW	14	$199,501	$5,986	.01%
BALDWIN	10	$39,563	$1,185	.00%
LA MOTTE	20	$409,624	$12,272	.01%
MILES	26	$834,645	$25,037	.02%
MONMOUTH	11	$60,977	$1,828	.00%
SPRINGBROOK	10	$126,923	$3,795	.00%
NON-PERMIT	7	$43,964	$1,321	.00%
OTHER	166	$1,823,361	$54,698	.05%
* TOTAL COUNTY *	740	$18,020,553	$540,479	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
NEWTON*	503	$22,132,356	$663,982	.64%
COLFAX	78	$4,396,493	$131,895	.13%
MONROE	66	$1,576,986	$47,305	.05%
BAXTER	43	$651,069	$19,532	.02%
KELLOGG	28	$286,829	$8,608	.01%
PRAIRIE CITY	49	$1,898,323	$56,948	.06%
LYNNVILLE	27	$354,731	$10,639	.01%
MINGO	21	$114,262	$3,428	.00%
SULLY	[illegible]	$2,509,416	$75,284	.07%
NON-PERMIT	3	$43,599	$1,309	.00%
OTHER	227	$2,122,374	$63,679	.06%
* TOTAL COUNTY *	1,084	$36,086,458	$1,082,609	1.05%
JEFFERSON COUNTY				
FAIRFIELD*	348	$13,438,442	$402,839	.39%
BATAVIA	23	$191,405	$5,740	.01%
LIBERTYVILLE	15	$193,533	$5,807	.01%
LOCKRIDGE	11	$172,525	$5,176	.01%
PACKWOOD	20	$304,139	$9,123	.01%
NON-PERMIT	2	$533	$16	.00%
OTHER	108	$1,055,794	$31,666	.03%
* TOTAL COUNTY *	527	$15,356,371	$460,367	.45%
JOHNSON COUNTY				
IOWA CITY*	1,062	$73,729,661	$2,211,369	2.14%
CORALVILLE	226	$16,054,551	$481,478	.47%
LONE TREE	42	$496,581	$14,899	.01%
OXFORD	30	$480,229	$14,409	.01%
SOLON	53	$875,839	$26,254	.03%
HILLS	18	$893,768	$26,812	.03%
NORTH LIBERTY	35	$1,125,270	$33,757	.03%
SWISHER	27	$659,897	$19,798	.02%
TIFFIN	11	$327,649	$9,829	.01%
NON-PERMIT	17	$203,296	$6,109	.01%
OTHER	271	$5,004,822	$150,138	.15%
* TOTAL COUNTY *	1,812	$99,851,563	$2,994,852	2.90%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	162	$6,569,948	$197,094	.19%
MONTICELLO	204	$7,641,557	$229,251	.22%
OLIN	45	$560,871	$16,828	.02%
OXFORD JCT	37	$351,015	$10,532	.01%
WYOMING	41	$651,837	$19,510	.02%
CENTER JCT	10	$63,995	$1,920	.00%
ONSLOW	16	$90,389	$2,710	.00%
NON-PERMIT	9	$121,531	$3,650	.00%
OTHER	210	$2,658,992	$79,777	.08%
* TOTAL COUNTY *	734	$18,710,135	$561,272	.54%
KEOKUK COUNTY				
KEOTA	62	$828,580	$24,860	.02%
SIGOURNEY*	124	$3,639,932	$109,192	.11%
DELTA	16	$68,350	$2,051	.00%
HEDRICK	43	$452,417	$13,564	.01%
RICHLAND	32	$1,024,229	$30,727	.03%
WHAT CHEER	53	$450,960	$13,528	.01%
HARPER	10	$100,404	$3,013	.00%
KESWICK	18	$462,694	$13,881	.01%
OLLIE	13	$182,036	$5,458	.01%
SOUTH ENGLISH	15	$179,966	$5,399	.01%
NON-PERMIT	10	$30,198	$911	.00%
OTHER	162	$2,350,370	$70,515	.07%
* TOTAL COUNTY *	558	$9,770,136	$293,099	.28%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH COUNTY				
ALGONA*	317	$20,369,469	$610,924	.59%
BANCROFT	49	$1,568,951	$47,042	.05%
BURT	27	$223,432	$6,704	.01%
LU VERNE	16	$142,327	$4,269	.00%
SWEA CITY	55	$860,557	$25,817	.02%
TITONKA	40	$988,843	$29,662	.03%
WESLEY	27	$1,132,712	$33,983	.03%
WHITTEMORE	40	$755,091	$22,652	.02%
FENTON	26	$366,220	$10,989	.01%
LAKOTA	21	$361,784	$10,854	.01%
LEDYARD	17	$201,799	$6,054	.01%
LONE ROCK	15	$124,905	$3,747	.00%
NON-PERMIT	4	$26,232	$769	.00%
OTHER	163	$2,397,738	$71,934	.07%
* TOTAL COUNTY *	817	$29,520,000	$885,420	.86%
LEE COUNTY				
FT MADISON*	327	$12,947,867	$388,268	.38%
KEOKUK	452	$22,445,559	$673,357	.65%
DONNELLSON	65	$1,491,665	$44,573	.04%
MONTROSE	30	$342,490	$10,276	.01%
WEST POINT	51	$865,195	$25,957	.03%
ST PAUL	13	$772,008	$23,160	.02%
HOUGHTON	10	$917,146	$27,515	.03%
NON-PERMIT	11	$107,830	$3,235	.00%
OTHER	275	$9,457,566	$283,688	.27%
* TOTAL COUNTY *	1,234	$49,347,528	$1,480,029	1.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	2,932	$209,987,403	$6,299,115	6.10%
MARION	460	$19,877,404	$596,333	.58%
CENTER POINT	47	$866,307	$25,990	.03%
CENTRAL CITY	58	$579,261	$17,377	.02%
HIAWATHA	88	$1,369,534	$41,079	.04%
LISBON	64	$886,032	$26,577	.03%
MT VERNON	100	$3,381,810	$101,449	.10%
COGGON	41	$998,668	$29,962	.03%
FAIRFAX	30	$279,749	$8,392	.01%
SPRINGVILLE	38	$584,248	$17,527	.02%
WALKER	37	$654,526	$19,636	.02%
ALBURNETTE	21	$254,049	$7,622	.01%
ELY	27	$484,108	$14,523	.01%
PALO	22	$129,519	$3,887	.00%
PRAIRIEBURG	11	$54,551	$1,636	.00%
NON-PERMIT	38	$425,923	$12,800	.01%
OTHER	309	$4,781,835	$143,454	.14%
* TOTAL COUNTY *	4,323	$245,595,012	$7,367,358	7.13%
LOUISA COUNTY				
COLUMBUS JCT	89	$2,696,763	$80,961	.08%
WAPELLO*	92	$2,672,529	$80,177	.08%
MORNING SUN	42	$933,996	$28,005	.03%
GRANDVIEW	18	$270,610	$8,118	.01%
LETTS	12	$116,239	$3,487	.00%
OAKVILLE	17	$232,265	$6,968	.01%
NON-PERMIT	2	$533	$17	.00%
OTHER	66	$1,032,210	$30,967	.03%
* TOTAL COUNTY *	338	$7,957,173	$238,700	.23%
LUCAS COUNTY				
CHARITON*	236	$6,399,600	$191,970	.19%
RUSSELL	21	$245,577	$7,362	.01%
LUCAS	17	$72,944	$2,189	.00%
NON-PERMIT	4	$4,033	$124	.00%
OTHER	96	$1,820,432	$54,620	.05%
* TOTAL COUNTY *	374	$8,542,586	$256,265	.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	122	$3,684,450	$110,537	.11%
GEORGE	66	$1,274,736	$38,242	.04%
DOON	25	$419,149	$12,576	.01%
INWOOD	49	$1,212,369	$36,366	.04%
LARCHWOOD	42	$786,529	$23,597	.02%
LITTLE ROCK	25	$468,396	$14,051	.01%
ALVORD	11	$74,509	$2,235	.00%
LESTER	19	$494,171	$14,827	.01%
NON-PERMIT	2	$7,466	$225	.00%
OTHER	87	$942,524	$28,276	.03%
* TOTAL COUNTY *	446	$9,364,619	$280,932	.27%
MADISON COUNTY				
WINTERSET*	189	$5,890,346	$176,695	.17%
EARLHAM	43	$587,766	$17,636	.02%
MACKSBURG	11	$60,906	$1,827	.00%
ST CHARLES	27	$323,132	$9,695	.01%
TRURO	22	$503,861	$15,115	.01%
NON-PERMIT	10	$56,264	$1,694	.00%
OTHER	115	$888,610	$26,658	.03%
* TOTAL COUNTY *	417	$8,310,907	$249,320	.24%
MAHASKA COUNTY				
OSKALOOSA*	482	$21,981,582	$659,433	.64%
NEW SHARON	76	$1,027,125	$30,799	.03%
BARNES CITY	14	$83,713	$2,512	.00%
FREMONT	25	$200,451	$6,016	.01%
LEIGHTON	13	$68,675	$2,061	.00%
NON-PERMIT	10	$42,995	$1,296	.00%
OTHER	177	$1,527,405	$45,825	.04%
* TOTAL COUNTY *	797	$24,931,946	$747,942	.72%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	261	$11,353,568	$340,543	.33%
PELLA	263	$10,103,206	$303,087	.29%
PLEASANTVILLE	65	$917,656	$27,525	.03%
BUSSEY	21	$108,471	$3,242	.00%
MELCHER	33	$424,631	$12,740	.01%
NON-PERMIT	11	$33,996	$1,027	.00%
OTHER	199	$3,206,986	$96,206	.09%
* TOTAL COUNTY *	853	$26,148,514	$784,370	.76%
MARSHALL COUNTY				
MARSHALLTOWN*	769	$41,829,542	$1,254,813	1.22%
STATE CENTER	64	$1,015,670	$30,469	.03%
ALBION	15	$197,187	$5,834	.01%
GILMAN	30	$269,320	$8,079	.01%
MELBOURNE	31	$557,897	$16,735	.02%
LAUREL	18	$165,127	$4,953	.00%
LE GRAND	27	$452,133	$13,565	.01%
RHODES	10	$48,600	$1,456	.00%
NON-PERMIT	2	$1,700	$52	.00%
OTHER	176	$2,833,460	$84,977	.08%
* TOTAL COUNTY *	1,142	$47,370,636	$1,420,935	1.35%
MILLS COUNTY				
GLENWOOD*	137	$5,467,815	$164,033	.16%
MALVERN	60	$1,169,508	$35,078	.03%
EMERSON	21	$294,971	$8,850	.01%
PACIFIC JCT	10	$62,289	$1,870	.00%
HASTINGS	11	$96,985	$2,909	.00%
HENDERSON	15	$342,177	$10,266	.01%
SILVER CITY	13	$117,942	$3,540	.00%
NON-PERMIT	2	$16,400	$494	.00%
OTHER	74	$772,107	$23,165	.02%
* TOTAL COUNTY *	343	$8,340,194	$250,205	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	163	$5,195,052	$155,848	.15%
ST ANSGAR	57	$2,142,835	$64,290	.06%
RICEVILLE	36	$527,071	$15,798	.02%
STACYVILLE	32	$987,985	$29,642	.03%
NON-PERMIT	2	$11,766	$354	.00%
OTHER	120	$2,005,510	$60,168	.06%
* TOTAL COUNTY *	410	$10,870,219	$326,100	.32%
MONONA COUNTY				
ONAWA*	159	$5,320,309	$159,600	.15%
MAPLETON	91	$2,552,292	$76,572	.07%
UTE	45	$596,948	$17,912	.02%
WHITING	34	$242,544	$7,279	.01%
BLENCOE	13	$66,060	$1,982	.00%
CASTANA	12	$127,540	$3,827	.00%
MOORHEAD	17	$367,542	$11,007	.01%
SOLDIER	23	$336,404	$10,089	.01%
NON-PERMIT	6	$26,964	$812	.00%
OTHER	65	$749,840	$22,496	.02%
* TOTAL COUNTY *	465	$10,386,443	$311,576	.30%
MONROE COUNTY				
ALBIA*	180	$5,062,583	$151,861	.15%
LOVILIA	23	$180,138	$5,405	.01%
NON-PERMIT	3	$10,433	$313	.00%
OTHER	89	$1,206,945	$36,205	.04%
* TOTAL COUNTY *	295	$6,460,099	$193,784	.19%
MONTGOMERY COUNTY				
RED OAK*	281	$10,902,491	$326,947	.32%
VILLISCA	68	$951,160	$28,518	.03%
STANTON	36	$728,297	$21,850	.02%
ELLIOTT	22	$200,147	$6,005	.01%
NON-PERMIT	2	$7,699	$231	.00%
OTHER	80	$895,680	$26,671	.03%
* TOTAL COUNTY *	489	$13,685,474	$410,422	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	644	$32,532,526	$975,831	.94%
WEST LIBERTY	104	$2,703,589	$81,109	.08%
WILTON	87	$6,157,222	$184,719	.18%
ATALISSA	15	$86,864	$2,604	.00%
CONESVILLE	10	$97,921	$2,937	.00%
NICHOLS	18	$628,073	$18,842	.02%
NON-PERMIT	17	$85,829	$2,587	.00%
OTHER	186	$3,334,142	$100,031	.10%
* TOTAL COUNTY *	1,081	$45,626,166	$1,368,660	1.33%
OBRIEN COUNTY				
SHELDON	222	$9,613,349	$288,388	.28%
HARTLEY	95	$2,238,093	$67,140	.07%
PAULLINA	86	$1,547,844	$46,437	.04%
PRIMGHAR*	56	$1,383,234	$41,446	.04%
SANBORN	67	$1,242,036	$37,262	.04%
SUTHERLAND	52	$613,157	$18,383	.02%
NON-PERMIT	4	$15,198	$458	.00%
OTHER	109	$1,668,867	$50,064	.05%
* TOTAL COUNTY *	691	$18,321,778	$549,578	.53%
OSCEOLA COUNTY				
SIBLEY*	140	$4,530,026	$135,899	.13%
ASHTON	29	$596,298	$17,889	.02%
OCHEYEDAN	34	$637,370	$19,122	.02%
HARRIS	10	$156,740	$4,702	.00%
MELVIN	23	$710,277	$21,306	.02%
NON-PERMIT	1	$6,100	$184	.00%
OTHER	62	$574,014	$17,223	.02%
* TOTAL COUNTY *	299	$7,210,825	$216,327	.21%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	215	$7,393,946	$221,815	.21%
SHENANDOAH	302	$9,195,314	$275,851	.27%
ESSEX	40	$525,646	$15,770	.02%
BLANCHARD	10	$42,950	$1,289	.00%
BRADDYVILLE	10	$160,195	$5,407	.01%
COIN	15	$118,274	$3,549	.00%
COLLEGE SPRINGS	12	$114,056	$3,422	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	79	$1,412,108	$42,356	.04%
* TOTAL COUNTY *	683	$18,962,489	$569,459	.55%
PALO ALTO COUNTY				
EMMETSBURG*	165	$6,074,982	$182,224	.18%
GRAETTINGER	53	$946,966	$28,409	.03%
RUTHVEN	43	$958,389	$28,752	.03%
WEST BEND	54	$1,822,524	$54,679	.05%
AYRSHIRE	12	$98,708	$2,961	.00%
CYLINDER	10	$96,131	$2,883	.00%
MALLARD	21	$313,115	$9,392	.01%
NON-PERMIT	5	$19,831	$597	.00%
OTHER	61	$953,467	$28,601	.03%
* TOTAL COUNTY *	424	$11,284,120	$338,498	.33%
PLYMOUTH COUNTY				
LE MARS*	305	$12,714,918	$381,408	.37%
AKRON	75	$1,577,342	$47,319	.05%
KINGSLEY	73	$1,542,299	$46,270	.04%
REMSEN	86	$2,596,908	$77,905	.08%
MERRILL	37	$509,293	$15,278	.01%
BRUNSVILLE	13	$86,770	$2,604	.00%
HINTON	25	$697,657	$20,927	.02%
OYENS	10	$45,358	$1,362	.00%
NON-PERMIT	10	$76,198	$2,288	.00%
OTHER	146	$813,554	$24,395	.02%
* TOTAL COUNTY *	780	$20,660,297	$619,756	.60%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	44	$701,584	$21,050	.02%
LAURENS	103	$2,515,461	$75,466	.07%
POCAHONTAS*	143	$4,530,628	$135,806	.13%
GILMORE CITY	18	$951,082	$28,534	.03%
ROLFE	46	$853,835	$25,613	.02%
HAVELOCK	12	$224,643	$6,739	.01%
PALMER	22	$373,748	$11,214	.01%
VARINA	11	$54,276	$1,629	.00%
NON-PERMIT	2	$4,100	$124	.00%
OTHER	79	$696,074	$20,943	.02%
* TOTAL COUNTY *	460	$10,907,453	$327,116	.32%
POLK COUNTY				
DES MOINES*	6,061	$470,906,333	$14,126,085	13.68%
WEST DES MOINES	647	$42,686,115	$1,280,592	1.24%
URBANDALE	153	$4,306,911	$129,184	.13%
ALTOONA	161	$10,048,526	$301,400	.29%
ANKENY	375	$14,737,835	$441,930	.43%
CLIVE	26	$2,867,849	$86,035	.08%
GRIMES	77	$1,685,490	$50,565	.05%
MITCHELLVILLE	41	$585,336	$17,560	.02%
POLK CITY	47	$555,946	$16,680	.02%
BONDURANT	37	$415,380	$12,464	.01%
ELKHART	15	$145,001	$4,351	.00%
PLEASANT HILL	12	$676,375	$20,292	.02%
RUNNELLS	32	$459,200	$13,776	.01%
JOHNSTON	24	$893,748	$26,810	.03%
NON-PERMIT	83	$2,556,712	$76,683	.07%
OTHER	140	$3,670,068	$110,069	.11%
* TOTAL COUNTY *	7,931	$557,196,625	$16,714,696	16.19%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,063	$57,054,668	$1,711,619	1.66%
AVOCA	96	$3,340,425	$100,214	.10%
CARTER LAKE	52	$963,859	$28,913	.03%
OAKLAND	78	$1,842,674	$55,257	.05%
CARSON	37	$383,231	$11,494	.01%
NEOLA	40	$769,793	$23,096	.02%
WALNUT	42	$721,687	$21,648	.02%
CRESCENT	16	$377,654	$11,322	.01%
HANCOCK	10	$166,110	$5,043	.00%
MACEDONIA	18	$544,193	$16,326	.02%
MCCLELLAND	10	$173,807	$5,215	.01%
MINDEN	31	$886,064	$26,584	.03%
TREYNOR	35	$540,417	$16,212	.02%
UNDERWOOD	29	$382,218	$11,467	.01%
NON-PERMIT	14	$56,663	$1,765	.00%
OTHER	305	$12,193,456	$365,807	.35%
* TOTAL COUNTY *	1,876	$80,401,119	$2,411,982	2.34%
POWESHIEK COUNTY				
GRINNELL	281	$14,346,254	$430,377	.42%
BROOKLYN	79	$3,813,957	$114,417	.11%
MONTEZUMA*	108	$2,863,803	$85,910	.08%
VICTOR	10	$605,480	$18,163	.02%
DEEP RIVER	17	$191,126	$5,735	.01%
MALCOM	20	$304,500	$9,135	.01%
NON-PERMIT	4	$41,665	$1,252	.00%
OTHER	135	$1,399,160	$41,972	.04%
* TOTAL COUNTY *	654	$23,565,945	$706,961	.68%
RINGGOLD COUNTY				
MOUNT AYR*	119	$3,634,119	$109,023	.11%
DIAGONAL	24	$254,823	$7,645	.01%
KELLERTON	19	$130,166	$3,905	.00%
TINGLEY	14	$186,184	$5,644	.01%
NON-PERMIT	1	$2,866	$87	.00%
OTHER	62	$380,657	$11,663	.01%
* TOTAL COUNTY *	239	$4,599,015	$137,967	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC	COUNTY				
SAC CITY*		153	$4,557,520	$136,729	.13%
LAKE VIEW		87	$2,036,002	$61,028	.06%
ODEBOLT		69	$1,431,059	$42,924	.04%
EARLY		36	$1,118,315	$33,549	.03%
SCHALLER		40	$1,140,214	$34,209	.03%
WALL LAKE		42	$1,212,075	$36,361	.04%
AUBURN		24	$348,784	$10,465	.01%
LYTTON		23	$459,349	$13,782	.01%
NON-PERMIT		5	$26,832	$807	.00%
OTHER		93	$1,024,736	$30,734	.03%
* TOTAL COUNTY *		572	$13,355,486	$400,608	.39%
SCOTT	COUNTY				
DAVENPORT*		2,377	$160,247,640	$4,806,528	4.65%
BETTENDORF		563	$37,428,674	$1,122,816	1.09%
BUFFALO		29	$525,549	$15,763	.02%
LE CLAIRE		65	$991,691	$29,752	.03%
BLUE GRASS		62	$869,310	$26,060	.03%
ELDRIDGE		101	$4,246,419	$127,350	.12%
PRINCETON		35	$610,438	$18,315	.02%
WALCOTT		63	$2,803,366	$84,100	.08%
DIXON		15	$186,631	$5,600	.01%
DONAHUE		11	$429,193	$12,876	.01%
LONG GROVE		14	$91,841	$2,756	.00%
MCCAUSLAND		18	$151,289	$4,537	.00%
NEW LIBERTY		11	$48,204	$1,446	.00%
RIVERDALE		11	$224,261	$6,728	.01%
NON-PERMIT		67	$553,560	$16,645	.02%
OTHER		231	$5,700,272	$171,009	.17%
* TOTAL COUNTY *		3,673	$215,108,358	$6,452,301	6.25%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	259	$10,574,165	$317,142	.31%
ELK HORN	31	$622,713	$18,681	.02%
SHELBY	34	$395,172	$11,855	.01%
DEFIANCE	27	$215,966	$6,478	.01%
EARLING	36	$354,255	$10,617	.01%
IRWIN	32	$816,321	$24,488	.02%
PANAMA	21	$190,165	$5,707	.01%
PORTSMOUTH	15	$166,016	$5,041	.00%
WESTPHALIA	12	$125,212	$3,749	.00%
NON-PERMIT	4	$19,398	$584	.00%
OTHER	96	$1,030,890	$30,929	.03%
* TOTAL COUNTY *	567	$14,512,273	$435,271	.42%
SIOUX COUNTY				
HAWARDEN	123	$3,161,370	$95,404	.09%
ALTON	54	$1,361,783	$41,451	.04%
HULL	81	$2,021,520	$60,649	.06%
ORANGE CITY*	166	$6,350,796	$190,528	.18%
ROCK VALLEY	135	$4,891,400	$146,730	.14%
SIOUX CENTER	206	$8,190,296	$245,708	.24%
BOYDEN	35	$1,031,984	$30,948	.03%
HOSPERS	46	$802,697	$24,082	.02%
IRETON	40	$1,374,792	$41,246	.04%
GRANVILLE	24	$215,778	$6,471	.01%
MAURICE	14	$47,602	$1,429	.00%
NON-PERMIT	5	$42,199	$1,268	.00%
OTHER	194	$1,961,012	$58,825	.06%
* TOTAL COUNTY *	1,123	$31,493,229	$944,739	.91%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY COUNTY				
AMES	935	$55,800,635	$1,673,903	1.62%
NEVADA*	193	$7,492,095	$224,755	.22%
STORY CITY	116	$3,451,007	$103,531	.10%
CAMBRIDGE	20	$143,348	$4,297	.00%
COLO	31	$370,411	$11,110	.01%
MAXWELL	33	$368,351	$11,049	.01%
ROLAND	40	$487,484	$14,627	.01%
SLATER	50	$1,051,632	$31,549	.03%
ZEARING	29	$469,661	$14,089	.01%
COLLINS	17	$143,906	$4,317	.00%
GILBERT	21	$174,652	$5,238	.01%
HUXLEY	57	$1,161,601	$34,846	.03%
MCCALLSBURG	21	$86,958	$2,609	.00%
NON-PERMIT	12	$48,330	$1,455	.00%
OTHER	172	$1,841,027	$55,131	.05%
* TOTAL COUNTY *	1,747	$73,091,098	$2,192,506	2.12%
TAMA COUNTY				
TAMA	130	$6,229,110	$186,857	.18%
DYSART	59	$1,307,280	$39,215	.04%
TOLEDO*	104	$5,016,710	$150,497	.15%
TRAER	94	$2,190,897	$65,677	.06%
GARWIN	26	$263,019	$7,888	.01%
GLADBROOK	55	$1,271,058	$38,129	.04%
CHELSEA	27	$554,872	$16,648	.02%
CLUTIER	15	$173,237	$5,178	.01%
ELBERON	10	$95,220	$2,855	.00%
LINCOLN	14	$306,662	$9,184	.01%
MONTOUR	10	$160,187	$4,807	.00%
NON-PERMIT	4	$4,032	$123	.00%
OTHER	112	$523,642	$15,713	.02%
* TOTAL COUNTY *	660	$18,095,926	$542,771	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	110	$2,100,165	$62,941	.06%
LENOX	81	$1,729,869	$51,885	.05%
CLEARFIELD	28	$373,646	$11,211	.01%
NEW MARKET	28	$145,165	$4,356	.00%
BLOCKTON	15	$107,904	$3,236	.00%
SHARPSBURG	10	$19,727	$592	.00%
NON-PERMIT	3	$5,999	$182	.00%
OTHER	72	$260,120	$7,805	.01%
* TOTAL COUNTY *	347	$4,742,615	$142,208	.14%
UNION COUNTY				
CRESTON*	305	$12,713,626	$381,402	.37%
AFTON	51	$930,677	$27,922	.03%
LORIMOR	23	$128,703	$3,859	.00%
NON-PERMIT	3	$4,960	$150	.00%
OTHER	82	$349,057	$10,471	.01%
* TOTAL COUNTY *	464	$14,127,029	$423,804	.41%
VAN BUREN COUNTY				
KEOSAUQUA*	71	$1,152,152	$34,504	.03%
BONAPARTE	31	$362,004	$10,864	.01%
FARMINGTON	54	$706,726	$21,203	.02%
MILTON	23	$247,596	$7,412	.01%
BIRMINGHAM	19	$128,445	$3,855	.00%
CANTRIL	22	$146,044	$4,383	.00%
STOCKPORT	17	$219,858	$6,598	.01%
NON-PERMIT	2	$3,200	$97	.00%
OTHER	123	$850,723	$25,524	.02%
* TOTAL COUNTY *	362	$3,816,750	$114,440	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	788	$36,110,368	$1,082,869	1.05%
ELDON	44	$844,848	$25,304	.02%
EDDYVILLE	34	$355,823	$10,675	.01%
AGENCY	33	$277,674	$8,329	.01%
BLAKESBURG	21	$146,513	$4,396	.00%
NON-PERMIT	22	$69,393	$2,091	.00%
OTHER	180	$1,338,137	$40,143	.04%
* TOTAL COUNTY *	1,122	$39,142,756	$1,173,807	1.14%
WARREN COUNTY				
INDIANOLA*	319	$11,000,739	$329,993	.32%
CARLISLE	83	$1,638,095	$49,142	.05%
NORWALK	66	$1,136,882	$34,106	.03%
MILO	25	$257,089	$7,713	.01%
CUMMING	11	$26,624	$795	.00%
HARTFORD	17	$155,648	$4,668	.00%
LACONA	22	$411,550	$12,347	.01%
MARTENSDALE	15	$143,704	$4,311	.00%
NEW VIRGINIA	21	$293,420	$6,804	.01%
ST MARYS	10	$115,665	$3,472	.00%
NON-PERMIT	8	$78,364	$2,356	.00%
OTHER	214	$2,539,627	$76,180	.07%
* TOTAL COUNTY *	811	$17,797,407	$533,889	.52%
WASHINGTON COUNTY				
WASHINGTON*	306	$13,412,276	$402,335	.39%
KALONA	118	$4,245,510	$127,355	.12%
BRIGHTON	34	$397,945	$11,939	.01%
RIVERSIDE	30	$519,198	$15,575	.02%
WELLMAN	55	$1,904,128	$57,122	.06%
AINSWORTH	23	$365,436	$10,880	.01%
CRAWFORDSVILLE	19	$154,703	$4,640	.00%
WEST CHESTER	12	$49,874	$1,497	.00%
NON-PERMIT	3	$15,432	$464	.00%
OTHER	169	$2,346,521	$70,401	.07%
* TOTAL COUNTY *	779	$23,411,023	$702,208	.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1962

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	114	$2,517,279	$75,521	.07%
SEYMOUR	46	$452,430	$13,572	.01%
ALLERTON	33	$215,387	$6,461	.01%
HUMESTON	44	$810,157	$24,303	.02%
LINEVILLE	12	$146,256	$4,387	.00%
PROMISE CITY	10	$144,535	$4,335	.00%
NON-PERMIT	2	$10,300	$310	.00%
OTHER	96	$649,157	$19,467	.02%
* TOTAL COUNTY *	357	$4,945,503	$148,356	.14%
WEBSTER COUNTY				
FT DODGE*	892	$51,416,495	$1,542,490	1.49%
GOWRIE	66	$1,834,510	$54,933	.05%
DAYTON	46	$810,616	$24,320	.02%
LEHIGH	28	$638,093	$19,143	.02%
BADGER	16	$489,952	$14,698	.01%
CALLENDAR	20	$274,845	$8,245	.01%
CLARE	10	$73,513	$2,205	.00%
DUNCOMBE	14	$175,294	$5,260	.01%
HARCOURT	17	$439,860	$13,193	.01%
MOORLAND	10	$153,940	$4,618	.00%
VINCENT	16	$630,509	$18,914	.02%
NON-PERMIT	19	$48,994	$1,476	.00%
OTHER	230	$5,442,519	$163,273	.16%
* TOTAL COUNTY *	1,384	$62,429,140	$1,872,768	1.81%
WINNEBAGO COUNTY				
FOREST CITY*	138	$3,496,433	$104,898	.10%
BUFFALO CENTER	73	$1,661,908	$49,797	.05%
LAKE MILLS	115	$2,951,876	$88,544	.09%
THOMPSON	38	$1,423,625	$42,710	.04%
LELAND	13	$77,006	$2,310	.00%
RAKE	21	$268,222	$8,048	.01%
NON-PERMIT	1	$5,200	$157	.00%
OTHER	81	$1,644,867	$49,344	.05%
* TOTAL COUNTY *	480	$11,531,137	$345,808	.33%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	299	$12,763,844	$382,796	.37%
CALMAR	51	$1,381,187	$41,437	.04%
OSSIAN	56	$995,412	$29,866	.03%
FT. ATKINSON	30	$895,668	$26,870	.03%
RIDGEWAY	20	$209,816	$6,291	.01%
SPILLVILLE	25	$385,037	$11,536	.01%
NON-PERMIT	30	$46,955	$1,426	.00%
OTHER	171	$2,348,939	$70,430	.07%
* TOTAL COUNTY *	682	$19,026,856	$570,660	.55%
WOODBURY COUNTY				
SIOUX CITY*	1,993	$128,051,742	$3,841,436	3.72%
MOVILLE	60	$2,590,127	$77,704	.08%
ANTHON	51	$757,503	$22,729	.02%
CORRECTIONVILLE	55	$754,845	$22,643	.02%
DANBURY	28	$551,067	$16,530	.02%
SERGEANT BLUFF	58	$1,095,232	$32,859	.03%
SLOAN	40	$715,418	$21,461	.02%
CUSHING	24	$118,843	$3,566	.00%
HORNICK	15	$438,476	$13,147	.01%
LAWTON	25	$316,935	$9,507	.01%
OTO	10	$104,933	$3,147	.00%
PIERSON	23	$310,082	$9,302	.01%
SALIX	15	$154,978	$4,650	.00%
SMITHLAND	17	$102,166	$3,065	.00%
BRONSON	10	$41,814	$1,254	.00%
NON-PERMIT	42	$672,221	$20,188	.02%
OTHER	69	$1,106,649	$33,200	.03%
* TOTAL COUNTY *	2,555	$137,883,031	$4,136,368	4.01%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING SEPTEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	50	$819,633	$24,569	.02%
NORTHWOOD*	94	$3,439,120	$103,140	.10%
FERTILE	20	$166,971	$5,009	.00%
GRAFTON	24	$633,441	$19,004	.02%
HANLONTOWN	13	$135,193	$4,058	.00%
JOICE	11	$146,569	$4,399	.00%
KENSETT	16	$242,130	$7,263	.01%
NON-PERMIT	8	$86,597	$3,567	.00%
OTHER	64	$770,522	$23,119	.02%
* TOTAL COUNTY *	300	$6,440,196	$194,168	.19%
WRIGHT COUNTY				
CLARION*	161	$4,750,637	$142,486	.14%
EAGLE GROVE	140	$4,864,249	$145,922	.14%
BELMOND	126	$5,655,055	$169,653	.16%
DOWS	42	$589,888	$17,697	.02%
GOLDFIELD	39	$705,406	$21,164	.02%
ROWAN	16	$179,795	$5,392	.01%
WOOLSTOCK	12	$835,702	$25,070	.02%
NON-PERMIT	3	$11,666	$353	.00%
OTHER	80	$1,102,169	$33,067	.03%
* TOTAL COUNTY *	619	$18,694,567	$560,804	.54%
* LATE FILERS *	7,446	$60,584,301	$1,816,980	1.76%
** GRAND TOTAL **	93,923	$3,442,742,343	$103,269,892	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	45	$80,517
* TOTAL *	45	$80,517

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$15,921
BLDG. MTL.	19	$43,159
GEN. MDSE.	7	$9,649
FOOD	7	$9,098
MOTOR VEH.	32	$22,618
APPAREL	7	$4,846
HOME FURN.	11	$2,454
EAT DRINK	28	$29,321
SPECIALTY	48	$12,471
SERVICES	115	$25,185
WHOLESALE	39	$75,138
MISC.	56	$58,953
* TOTAL *	380	$308,813

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

ADAMS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES		
BLDG. MTL.	7	$9,422
GEN. MDSE.	5	$10,806
FOOD	6	$7,730
MOTOR VEH.	15	$10,464
APPAREL	5	$839
HOME FURN.	5	$2,297
EAT DRINK	19	$12,337
SPECIALTY	34	$9,845
SERVICES	65	$10,769
WHOLESALE	23	$31,908
MISC.	20	$25,937
* TOTAL *	204	$132,354

ALLAMAKEE	WAUKON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$17,547	15	$65,314	21	$82,861
BLDG. MTL.	6	$13,664	17	$26,408	23	$40,072
GEN. MDSE.	6	$23,236	6	$6,116	12	$29,352
FOOD	5	$19,101	8	$9,674	13	$28,775
MOTOR VEH.	19	$16,772	22	$9,772	41	$26,544
APPAREL	8	$6,696	7	$4,219	15	$10,915
HOME FURN.			10	$4,020	10	$4,020
EAT DRINK	15	$9,581	35	$26,671	50	$36,252
SPECIALTY	26	$11,267	49	$8,457	75	$19,724
SERVICES	61	$17,203	102	$26,012	163	$43,215
WHOLESALE	11	$27,824	32	$26,038	43	$53,862
MISC.	20	$9,144	43	$35,521	63	$44,665
* TOTAL *	183	$172,035	346	$248,222	529	$420,257

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$45,337	11	$21,723	17	$67,060
BLDG. MTL.	11	$30,147	8	$6,624	19	$36,771
GEN. MDSE.	11	$51,524			11	$51,524
FOOD	11	$30,827	9	$3,298	20	$34,125
MOTOR VEH.	27	$27,462	21	$2,941	48	$30,403
APPAREL	9	$12,917			9	$12,917
HOME FURN.	10	$10,470			10	$10,470
EAT DRINK	19	$22,107	22	$9,048	41	$31,155
SPECIALTY	54	$19,423	56	$3,082	110	$22,505
SERVICES	84	$25,107	80	$7,612	164	$32,719
WHOLESALE	19	$28,187	21	$13,958	40	$42,145
MISC.	21	$28,628	35	$5,617	56	$34,245
* TOTAL *	282	$332,136	263	$73,903	545	$406,039

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$41,173	8	$2,535	13	$43,708
BLDG. MTL.	10	$10,215	6	$1,938	16	$12,153
GEN. MDSE.						
FOOD	5	$8,874	5	$3,049	10	$11,923
MOTOR VEH.	8	$9,444	9	$4,217	17	$13,661
APPAREL	6	$5,044			6	$5,044
HOME FURN.	9	$10,661			9	$10,661
EAT DRINK	10	$11,292	17	$6,452	27	$17,744
SPECIALTY	23	$15,785	27	$1,003	50	$16,788
SERVICES	46	$16,744	47	$8,498	93	$25,242
WHOLESALE	18	$26,348	25	$18,438	43	$44,786
MISC.	25	$24,628	30	$6,173	55	$30,801
* TOTAL *	165	$180,208	174	$52,303	339	$232,511

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					24	$20,897
BLDG. MTL.			5	$20,963	24	$20,511
GEN. MDSE.			6	$12,388		
FOOD			5	$15,228	16	$9,435
MOTOR VEH.	10	$15,565	16	$16,691	27	$12,167
APPAREL	7	$6,420	7	$10,814		
HOME FURN.			9	$13,840	10	$3,113
EAT DRINK	11	$7,544	15	$22,053	34	$16,409
SPECIALTY	15	$4,214	37	$15,045	58	$18,018
SERVICES	32	$8,803	53	$15,022	131	$20,337
WHOLESALE	15	$4,972	16	$42,969	59	$47,750
MISC.	29	$55,834	38	$70,413	63	$11,239
* TOTAL *	119	$103,352	207	$255,426	446	$179,876

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$20,897
BLDG. MTL.	29	$41,474
GEN. MDSE.	6	$12,388
FOOD	21	$24,663
MOTOR VEH.	53	$44,423
APPAREL	14	$17,234
HOME FURN.	19	$16,953
EAT DRINK	60	$46,006
SPECIALTY	110	$37,277
SERVICES	216	$44,162
WHOLESALE	90	$95,691
MISC.	130	$137,486
* TOTAL *	772	$538,654

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$548,933	7	$147,206		
BLDG. MTL.	60	$160,293	19	$66,124		
GEN. MDSE.	27	$602,050	8	$96,206		
FOOD	58	$185,692	34	$69,591		
MOTOR VEH.	143	$180,441	64	$81,230	6	$3,295
APPAREL	57	$111,849	42	$75,960		
HOME FURN.	82	$139,494	32	$55,084		
EAT DRINK	156	$283,543	74	$174,303	9	$8,540
SPECIALTY	369	$260,586	210	$104,769	25	$4,246
SERVICES	543	$419,243	223	$160,236	23	$9,277
WHOLESALE	176	$428,798	59	$75,521	8	$1,005
MISC.	213	$238,305	69	$63,743	21	$19,420
* TOTAL *	1,897	$3,559,227	841	$1,169,973	92	$45,763

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$20,098	32	$716,237
BLDG. MTL.	13	$33,095	92	$259,512
GEN. MDSE.	6	$5,483	41	$703,739
FOOD	9	$11,423	101	$266,706
MOTOR VEH.	25	$13,051	238	$278,017
APPAREL			99	$187,809
HOME FURN.	11	$2,578	125	$197,156
EAT DRINK	28	$18,755	267	$485,141
SPECIALTY	61	$9,386	665	$378,987
SERVICES	124	$25,718	913	$614,474
WHOLESALE	49	$76,193	292	$581,517
MISC.	87	$12,454	390	$333,922
* TOTAL *	425	$228,234	3,255	$5,003,217

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

BOONE	BOONE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$75,544	16	$33,512	22	$109,056
BLDG. MTL.	16	$28,389	12	$14,461	28	$42,850
GEN. MDSE.	11	$47,857			11	$47,857
FOOD	11	$31,044	12	$9,937	23	$40,981
MOTOR VEH.	27	$37,241	23	$9,749	50	$46,990
APPAREL	12	$16,958			12	$16,958
HOME FURN.	12	$34,438	11	$5,439	23	$39,877
EAT DRINK	38	$52,361	16	$6,758	54	$59,119
SPECIALTY	88	$34,216	69	$4,965	157	$39,181
SERVICES	128	$41,312	91	$11,308	219	$52,620
WHOLESALE	28	$37,603	32	$29,794	60	$67,397
MISC.	46	$66,038	53	$32,826	99	$98,864
* TOTAL *	423	$503,001	335	$158,749	758	$661,750

BREMER	WAVERLY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$33,124	20	$33,124
BLDG. MTL.	10	$25,162	22	$32,582	32	$57,744
GEN. MDSE.	9	$38,920	9	$8,672	18	$47,592
FOOD			14	$11,586	14	$11,586
MOTOR VEH.	25	$25,302	27	$18,899	52	$44,201
APPAREL	15	$16,458	10	$1,886	25	$18,344
HOME FURN.	11	$11,638	9	$3,392	20	$15,030
EAT DRINK	16	$23,674	31	$19,383	47	$43,057
SPECIALTY	46	$26,234	83	$11,039	129	$37,273
SERVICES	83	$70,923	131	$35,553	214	$106,476
WHOLESALE	23	$72,244	59	$81,481	82	$153,725
MISC.	37	$84,499	71	$15,851	108	$100,350
* TOTAL *	275	$395,054	486	$273,448	761	$668,502

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$24,994	16	$24,994
BLDG. MTL.	9	$20,707	21	$38,160	30	$58,867
GEN. MDSE.	6	$25,794			6	$25,794
FOOD			12	$9,069	12	$9,069
MOTOR VEH.	19	$19,839	35	$21,522	54	$41,361
APPAREL	9	$8,042			9	$8,042
HOME FURN.	5	$5,718	13	$5,353	18	$11,071
EAT DRINK	27	$32,678	36	$20,235	63	$52,913
SPECIALTY	40	$22,011	59	$4,808	99	$26,819
SERVICES	71	$14,752	137	$22,057	208	$36,809
WHOLESALE	23	$71,991	63	$80,000	86	$151,991
MISC.	37	$91,127	56	$25,139	93	$116,266
* TOTAL *	246	$312,659	448	$251,337	694	$563,996

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$71,902	18	$23,512	27	$95,414
BLDG. MTL.	9	$14,225	21	$76,510	30	$90,735
GEN. MDSE.	9	$63,767	5	$3,811	14	$67,578
FOOD	6	$29,961	9	$3,473	15	$33,434
MOTOR VEH.	29	$38,319	25	$9,311	54	$47,630
APPAREL	19	$34,618			19	$34,618
HOME FURN.	22	$16,181	8	$12,206	30	$28,387
EAT DRINK	28	$52,238	34	$14,823	62	$67,061
SPECIALTY	62	$50,073	66	$10,158	128	$60,231
SERVICES	112	$60,029	105	$14,751	217	$74,780
WHOLESALE	34	$63,803	57	$95,354	91	$159,157
MISC.	43	$62,394	72	$22,838	115	$85,232
* TOTAL *	382	$557,510	420	$286,747	802	$844,257

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

BUTLER	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$96,279
BLDG. MTL.	33	$57,163
GEN. MDSE.	9	$11,311
FOOD	21	$13,776
MOTOR VEH.	51	$25,928
APPAREL	9	$4,175
HOME FURN.	23	$6,834
EAT DRINK	42	$24,243
SPECIALTY	90	$10,573
SERVICES	207	$40,863
WHOLESALE	59	$79,666
MISC.	74	$23,344
* TOTAL *	649	$396,155

CALHOUN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$57,232
BLDG. MTL.	23	$30,224
GEN. MDSE.	9	$10,319
FOOD	19	$18,241
MOTOR VEH.	34	$22,171
APPAREL	10	$12,179
HOME FURN.	20	$9,165
EAT DRINK	29	$21,657
SPECIALTY	70	$17,815
SERVICES	154	$40,695
WHOLESALE	64	$93,252
MISC.	67	$11,974
* TOTAL *	515	$344,924

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$82,003	25	$27,912	31	$109,915
BLDG. MTL.	14	$55,585	19	$32,204	33	$87,789
GEN. MDSE.	8	$88,790	6	$4,353	14	$93,143
FOOD	9	$41,244	11	$6,122	20	$47,366
MOTOR VEH.	27	$46,191	31	$19,362	58	$65,553
APPAREL	17	$22,524			17	$22,524
HOME FURN.	20	$35,843	12	$6,354	32	$42,197
EAT DRINK	31	$50,402	45	$27,165	76	$77,567
SPECIALTY	53	$41,744	59	$8,633	112	$50,377
SERVICES	119	$54,569	115	$31,523	234	$86,092
WHOLESALE	49	$105,700	65	$92,744	114	$196,444
MISC.	37	$14,551	59	$42,613	96	$57,164
* TOTAL *	390	$639,146	447	$298,985	837	$938,131

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$16,299	20	$16,299
BLDG. MTL.	13	$46,942	12	$10,210	25	$57,152
GEN. MDSE.	10	$66,769	6	$3,479	16	$70,248
FOOD	11	$36,914	9	$7,164	20	$44,078
MOTOR VEH.	33	$22,771	29	$15,327	62	$38,098
APPAREL	21	$24,075	5	$2,228	26	$26,303
HOME FURN.	14	$11,096	12	$2,977	26	$14,073
EAT DRINK	18	$30,610	31	$17,791	49	$48,401
SPECIALTY	52	$30,656	56	$8,672	108	$39,328
SERVICES	94	$33,735	110	$32,487	204	$66,222
WHOLESALE	38	$61,914	45	$45,508	83	$107,422
MISC.	54	$79,416	45	$11,135	99	$90,551
* TOTAL *	358	$444,898	380	$173,277	738	$618,175

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$18,768	17	$18,768
BLDG. MTL.	5	$10,893	11	$16,451	16	$27,344
GEN. MDSE.	5	$13,255	8	$6,221	13	$19,476
FOOD	5	$12,186	10	$8,328	15	$20,514
MOTOR VEH.	11	$14,187	37	$24,416	48	$38,603
APPAREL	8	$11,218			8	$11,218
HOME FURN.	6	$8,300	13	$4,337	19	$12,637
EAT DRINK	11	$8,501	34	$32,692	45	$41,193
SPECIALTY	33	$9,672	85	$11,518	118	$21,390
SERVICES	50	$16,433	157	$35,646	207	$52,079
WHOLESALE	22	$36,912	56	$112,539	78	$149,451
MISC.	26	$59,293	85	$34,573	111	$93,866
* TOTAL *	182	$201,050	513	$305,489	695	$506,539

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$194,559	6	$33,416	12	$6,014
BLDG. MTL.	22	$66,102	9	$23,250	11	$24,377
GEN. MDSE.	12	$301,045	9	$14,899		
FOOD	22	$77,166	5	$22,829	6	$3,727
MOTOR VEH.	63	$87,801	24	$32,801	15	$7,310
APPAREL	38	$76,671	13	$13,927		
HOME FURN.	36	$62,772	12	$7,968		
EAT DRINK	81	$132,281	26	$60,669	23	$29,668
SPECIALTY	196	$137,791	56	$28,996	49	$5,821
SERVICES	282	$212,368	84	$46,740	75	$13,460
WHOLESALE	85	$216,404	28	$25,522	50	$33,255
MISC.	93	$60,308	27	$29,836	47	$18,599
* TOTAL *	939	$1,625,268	299	$340,853	290	$142,431

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$233,989
BLDG. MTL.	42	$113,729
GEN. MDSE.	21	$315,944
FOOD	35	$103,722
MOTOR VEH.	102	$127,912
APPAREL	51	$90,598
HOME FURN.	48	$70,740
EAT DRINK	130	$222,818
SPECIALTY	301	$172,608
SERVICES	441	$272,568
WHOLESALE	163	$275,181
MISC.	167	$108,743
* TOTAL *	1,528	$2,108,552

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$70,338	17	$13,982	24	$84,320
BLDG. MTL.	8	$12,517	6	$29,689	14	$42,206
GEN. MDSE.	5	$36,974			5	$36,974
FOOD	10	$28,205			10	$28,205
MOTOR VEH.	23	$33,119	20	$8,079	43	$41,198
APPAREL	14	$22,919			14	$22,919
HOME FURN.	10	$13,826	8	$1,930	18	$15,756
EAT DRINK	22	$28,539	14	$5,893	36	$34,432
SPECIALTY	50	$25,818	52	$7,458	102	$33,276
SERVICES	100	$24,436	101	$21,252	201	$45,688
WHOLESALE	21	$30,302	43	$20,381	64	$50,683
MISC.	36	$48,348	62	$24,892	98	$73,240
* TOTAL *	306	$375,341	323	$133,556	629	$508,897

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$18,489	14	$18,489
BLDG. MTL.	5	$19,286	14	$11,840	19	$31,126
GEN. MDSE.	6	$16,062			6	$16,062
FOOD			10	$5,486	10	$5,486
MOTOR VEH.	26	$29,791	25	$16,689	51	$46,480
APPAREL	9	$5,086			9	$5,086
HOME FURN.	7	$6,610	6	$2,196	13	$8,806
EAT DRINK	13	$14,763	28	$18,030	41	$32,793
SPECIALTY	31	$13,869	54	$11,595	85	$25,464
SERVICES	48	$21,970	89	$16,158	137	$38,128
WHOLESALE	16	$53,144	41	$52,277	57	$105,421
MISC.	24	$45,827	55	$25,490	79	$71,317
* TOTAL *	185	$226,408	336	$178,250	521	$404,658

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$7,476			5	$7,476
GEN. MDSE.						
FOOD	8	$19,543			8	$19,543
MOTOR VEH.	21	$12,246	8	$1,050	29	$13,296
APPAREL	6	$5,458			6	$5,458
HOME FURN.	12	$3,622			12	$3,622
EAT DRINK	14	$15,691			14	$15,691
SPECIALTY	38	$8,932	19	$1,879	57	$10,811
SERVICES	65	$18,653	27	$6,662	92	$25,315
WHOLESALE	19	$34,408	15	$4,867	34	$39,275
MISC.	25	$77,681	22	$16,247	47	$93,928
* TOTAL *	213	$203,710	91	$30,705	304	$234,415

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

CLAY CLASS	SPENCER* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$59,559	18	$5,147	25	$64,706
BLDG. MTL.	21	$56,737	12	$9,738	33	$66,475
GEN. MDSE.	11	$112,146			11	$112,146
FOOD	10	$44,032	6	$1,924	16	$45,956
MOTOR VEH.	28	$72,931	17	$6,255	45	$79,186
APPAREL	32	$49,925			32	$49,925
HOME FURN.	28	$31,939	5	$3,010	33	$34,949
EAT DRINK	40	$73,601	15	$5,962	55	$79,563
SPECIALTY	92	$71,401	36	$2,550	128	$73,951
SERVICES	145	$78,226	66	$5,791	211	$84,017
WHOLESALE	46	$90,802	37	$69,048	83	$159,850
MISC.	49	$24,669	41	$25,164	90	$49,833
* TOTAL *	509	$765,968	253	$134,589	762	$900,557

CLAYTON CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$52,059
BLDG. MTL.	37	$77,670
GEN. MDSE.	14	$11,779
FOOD	25	$27,000
MOTOR VEH.	58	$31,197
APPAREL	8	$9,402
HOME FURN.	18	$14,202
EAT DRINK	65	$45,112
SPECIALTY	111	$27,075
SERVICES	212	$45,632
WHOLESALE	98	$161,879
MISC.	84	$19,485
* TOTAL *	762	$522,492

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

CLINTON CLASS	CLINTON* NO. OF BUS.	CLINTON* COMPUTED TAX	DE WITT NO. OF BUS.	DE WITT COMPUTED TAX	CAMANCHE NO. OF BUS.	CAMANCHE COMPUTED TAX
UTILITIES	14	$160,658	5	$50,330		
BLDG. MTL.	22	$63,660				
GEN. MDSE.	14	$204,385				
FOOD	25	$86,671				
MOTOR VEH.	58	$114,765	14	$6,878	7	$1,408
APPAREL	22	$24,096				
HOME FURN.	34	$55,790	10	$6,747		
EAT DRINK	97	$151,069	17	$17,413	11	$4,924
SPECIALTY	153	$151,368	23	$13,233	15	$1,135
SERVICES	272	$120,773	61	$10,794	36	$6,466
WHOLESALE	48	$62,877	29	$39,869		
MISC.	88	$70,837	31	$60,495	20	$19,136
* TOTAL *	847	$1,266,949	190	$207,759	89	$33,069

CLINTON CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	22	$16,755	41	$227,743
BLDG. MTL.	15	$14,984	37	$78,644
GEN. MDSE.			14	$204,385
FOOD	11	$3,776	36	$90,447
MOTOR VEH.	25	$12,482	104	$135,533
APPAREL			22	$24,096
HOME FURN.	6	$3,553	50	$68,090
EAT DRINK	40	$16,203	165	$189,609
SPECIALTY	67	$5,229	258	$170,965
SERVICES	135	$39,526	504	$177,559
WHOLESALE	47	$41,362	124	$144,108
MISC.	56	$9,711	195	$160,179
* TOTAL *	424	$163,581	1,550	$1,671,358

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$50,338	18	$28,534	23	$78,872
BLDG. MTL.	12	$24,418	13	$13,133	25	$37,551
GEN. MDSE.	7	$47,711			7	$47,711
FOOD	8	$29,285	13	$6,629	21	$35,914
MOTOR VEH.	21	$21,147	27	$10,925	48	$32,072
APPAREL	13	$17,034			13	$17,034
HOME FURN.	15	$9,017	9	$242	24	$9,259
EAT DRINK	30	$38,127	30	$16,047	60	$54,174
SPECIALTY	42	$25,116	48	$5,160	90	$30,276
SERVICES	72	$34,487	125	$24,763	197	$59,250
WHOLESALE	25	$42,151	49	$42,575	74	$84,726
MISC.	34	$16,913	47	$14,141	81	$31,054
* TOTAL *	284	$355,744	379	$162,149	663	$517,893

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			28	$66,041	28	$66,041
BLDG. MTL.	9	$21,758	27	$30,714	36	$52,472
GEN. MDSE.	9	$45,741	13	$17,868	22	$63,609
FOOD			14	$13,037	14	$13,037
MOTOR VEH.	21	$23,109	52	$26,935	73	$50,044
APPAREL	12	$15,045	9	$2,092	21	$17,137
HOME FURN.	10	$6,091	17	$5,213	27	$11,304
EAT DRINK	16	$23,695	45	$21,779	61	$45,474
SPECIALTY	40	$16,930	115	$31,542	155	$48,472
SERVICES	94	$33,430	215	$73,144	309	$106,574
WHOLESALE	25	$39,644	75	$102,698	100	$142,342
MISC.	39	$83,677	83	$49,525	122	$133,202
* TOTAL *	275	$309,120	693	$460,588	968	$769,708

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

DAVIS CLASS	BLOOMFIELD* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			11	$3,932	11	$3,932
GEN. MDSE.	5	$9,163			5	$9,163
FOOD						
MOTOR VEH.	14	$13,553	12	$1,951	26	$15,504
APPAREL	6	$6,424			6	$6,424
HOME FURN.						
EAT DRINK	9	$9,513	9	$2,896	18	$12,409
SPECIALTY	27	$10,990	39	$5,043	66	$16,033
SERVICES	60	$17,230	38	$3,917	98	$21,147
WHOLESALE	6	$15,013	26	$21,205	32	$36,216
MISC.	36	$62,774	37	$6,294	73	$69,068
* TOTAL *	163	$144,660	172	$45,238	335	$189,898

DECATUR CLASS	LAMONI NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$17,575	10	$17,575
BLDG. MTL.			10	$8,236	10	$8,236
GEN. MDSE.			7	$9,056	7	$9,056
FOOD			5	$7,757	5	$7,757
MOTOR VEH.	6	$5,547	23	$5,117	29	$10,664
APPAREL			5	$2,680	5	$2,680
HOME FURN.			6	$6,993	6	$6,993
EAT DRINK	8	$7,048	16	$7,940	24	$14,988
SPECIALTY	19	$3,136	45	$6,413	64	$9,549
SERVICES	21	$3,595	66	$10,459	87	$14,054
WHOLESALE	8	$10,110	31	$15,955	39	$26,065
MISC.	21	$26,489	21	$3,702	42	$30,191
* TOTAL *	83	$55,925	245	$101,883	328	$157,808

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

DELAWARE	MANCHESTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$5,081	14	$5,081
BLDG. MTL.	8	$58,203	14	$28,353	22	$86,556
GEN. MDSE.	7	$33,900			7	$33,900
FOOD			11	$5,937	11	$5,937
MOTOR VEH.	18	$32,491	16	$6,144	34	$38,635
APPAREL	8	$10,483			8	$10,483
HOME FURN.			8	$3,650	8	$3,650
EAT DRINK	16	$17,675	28	$13,663	44	$31,338
SPECIALTY	36	$17,686	39	$8,528	75	$26,214
SERVICES	71	$16,549	88	$17,356	159	$33,905
WHOLESALE	24	$39,116	51	$62,126	75	$101,242
MISC.	31	$93,973	58	$15,605	82	$108,767
* TOTAL *	219	$320,076	320	$165,632	539	$485,708

DES MOINES	BURLINGTON*		WEST BURLINGTON		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$190,078				
BLDG. MTL.	16	$36,109			9	$10,458
GEN. MDSE.	10	$172,328	5	$63,314		
FOOD	39	$77,724			8	$7,594
MOTOR VEH.	45	$71,986	8	$17,810	31	$18,117
APPAREL	28	$47,905	23	$46,320		
HOME FURN.	45	$56,906	5	$9,211	8	$6,172
EAT DRINK	76	$121,888	12	$7,958	14	$14,369
SPECIALTY	134	$80,215	32	$36,642	53	$8,630
SERVICES	209	$129,513	42	$20,691	76	$18,819
WHOLESALE	57	$132,492	11	$29,949	26	$61,736
MISC.	77	$66,431	18	$48,632	66	$21,173
* TOTAL *	746	$1,183,575	156	$300,727	291	$167,070

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$190,076
BLDG. MTL.	25	$46,567
GEN. MDSE.	15	$255,642
FOOD	47	$85,318
MOTOR VEH.	84	$107,913
APPAREL	51	$94,225
HOME FURN.	58	$72,289
EAT DRINK	102	$144,215
SPECIALTY	219	$125,487
SERVICES	327	$169,223
WHOLESALE	94	$224,179
MISC.	161	$136,236
* TOTAL *	1,193	$1,651,372

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$59,784	22	$30,414	28	$90,198
BLDG. MTL.			13	$15,207	13	$15,207
GEN. MDSE.			7	$26,003	7	$26,003
FOOD	6	$21,089	7	$10,276	13	$31,365
MOTOR VEH.	14	$19,982	28	$38,556	42	$58,538
APPAREL	7	$26,169	10	$13,899	17	$40,068
HOME FURN.	12	$12,412	14	$5,388	26	$17,800
EAT DRINK	18	$26,414	68	$103,377	86	$129,791
SPECIALTY	39	$62,307	80	$33,826	119	$96,133
SERVICES	64	$38,634	156	$113,431	220	$152,065
WHOLESALE	11	$7,183	33	$36,612	44	$43,795
MISC.	26	$40,311	61	$11,168	87	$51,479
* TOTAL *	203	$314,285	499	$438,157	702	$752,442

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

DUBUQUE CLASS	DUBUQUE* NO. OF BUS.	DUBUQUE* COMPUTED TAX	DYERSVILLE NO. OF BUS.	DYERSVILLE COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES	18	$308,254			17	$16,377
BLDG. MTL.	51	$148,735			15	$58,145
GEN. MDSE.	16	$466,166	5	$21,767		
FOOD	50	$138,895	6	$6,039	13	$9,092
MOTOR VEH.	93	$114,984	14	$11,126	30	$34,651
APPAREL	64	$115,886	8	$7,299		
HOME FURN.	73	$118,395	8	$14,161	7	$5,834
EAT DRINK	155	$249,631	14	$12,910	58	$46,632
SPECIALTY	320	$204,538	30	$12,409	57	$13,680
SERVICES	432	$333,912	47	$25,699	148	$39,586
WHOLESALE	117	$202,155	14	$83,828	74	$90,828
MISC.	127	$112,854	15	$49,455	96	$42,493
* TOTAL *	1,516	$2,514,405	161	$244,693	515	$357,318

DUBUQUE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	35	$324,631
BLDG. MTL.	66	$206,880
GEN. MDSE.	21	$487,933
FOOD	69	$154,026
MOTOR VEH.	137	$160,761
APPAREL	72	$123,185
HOME FURN.	68	$136,390
EAT DRINK	227	$309,173
SPECIALTY	407	$230,627
SERVICES	627	$399,197
WHOLESALE	205	$376,811
MISC.	238	$204,802
* TOTAL *	2,192	$3,116,416

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$54,411	10	$17,699	16	$72,110
BLDG. MTL.	8	$21,129	11	$15,229	19	$36,358
GEN. MDSE.	9	$40,625			9	$40,625
FOOD	5	$22,956			5	$22,956
MOTOR VEH.	16	$21,288	15	$2,311	31	$23,599
APPAREL	8	$16,417			8	$16,417
HOME FURN.	9	$12,430			9	$12,430
EAT DRINK	19	$26,871	14	$9,652	33	$36,523
SPECIALTY	42	$17,611	31	$7,569	73	$25,180
SERVICES	82	$19,569	62	$6,803	144	$26,372
WHOLESALE	23	$52,322	21	$12,667	44	$64,989
MISC.	30	$9,011	35	$10,726	65	$19,737
* TOTAL *	257	$314,840	199	$82,656	456	$397,496

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$47,888	5	$28,881	28	$22,710
BLDG. MTL.	12	$15,649	5	$11,171	15	$24,533
GEN. MDSE.	8	$35,885			7	$30,004
FOOD	8	$18,709			18	$10,404
MOTOR VEH.	19	$21,612	14	$12,509	33	$17,379
APPAREL	20	$17,169				
HOME FURN.	15	$8,662			9	$352
EAT DRINK	21	$26,340	13	$9,253	36	$20,406
SPECIALTY	50	$25,817	24	$9,709	40	$3,147
SERVICES	84	$43,190	36	$13,214	123	$21,049
WHOLESALE	27	$46,212	10	$28,496	56	$105,665
MISC.	25	$8,538	26	$37,249	56	$28,149
* TOTAL *	294	$315,671	133	$150,482	421	$283,798

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	38	$99,479
BLDG. MTL.	32	$51,353
GEN. MDSE.	15	$65,889
FOOD	26	$29,113
MOTOR VEH.	66	$51,500
APPAREL	20	$17,169
HOME FURN.	24	$9,014
EAT DRINK	70	$55,999
SPECIALTY	114	$38,673
SERVICES	243	$77,453
WHOLESALE	93	$180.373
MISC.	107	$73,936
* TOTAL *	848	$749,951

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$68,950	13	$14,289	19	$83,239
BLDG. MTL.	10	$21,868	12	$14,330	22	$36,198
GEN. MDSE.	10	$64,163	5	$3,614	15	$67,777
FOOD	8	$31.078	11	$2,416	19	$33,494
MOTOR VEH.	21	$22,420	18	$7,222	39	$29,642
APPAREL	16	$15,888			16	$15,888
HOME FURN.	15	$12,528	9	$1,121	24	$13,649
EAT DRINK	21	$35,452	17	$7,823	38	$43,275
SPECIALTY	52	$33,102	56	$3,400	108	$36,502
SERVICES	97	$33,384	100	$13,822	197	$47,206
WHOLESALE	29	$53,351	40	$59,681	69	$113,032
MISC.	43	$19,136	51	$15,949	94	$35,085
* TOTAL *	328	$411,320	332	$143,667	660	$554,987

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$62,112	13	$14,756	19	$76,868
BLDG. MTL.	7	$32,390	13	$8,787	20	$41,177
GEN. MDSE.						
FOOD			9	$1,215	9	$1,215
MOTOR VEH.	16	$25,978	17	$6,090	33	$32,068
APPAREL	9	$9,556			9	$9,556
HOME FURN.	14	$5,416	9	$1,609	23	$7,025
EAT DRINK	19	$23,359	13	$4,709	32	$28,068
SPECIALTY	37	$13,092	37	$5,904	74	$18,996
SERVICES	60	$20,757	57	$8,400	117	$29,157
WHOLESALE	27	$56,388	47	$159,156	74	$215,544
MISC.	39	$33,907	35	$18,861	74	$52,768
* TOTAL *	234	$282,955	250	$229,487	484	$512,442

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$20,128
BLDG. MTL.	16	$11,804
GEN. MDSE.	10	$31,606
FOOD	7	$20,706
MOTOR VEH.	23	$16,829
APPAREL	6	$6,947
HOME FURN.	8	$4,554
EAT DRINK	29	$21,648
SPECIALTY	44	$7,279
SERVICES	104	$24,235
WHOLESALE	33	$28,089
MISC.	35	$9,613
* TOTAL *	333	$203,438

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$6,732	12	$6,732
BLDG. MTL.	11	$24,286	10	$3,535	21	$27,821
GEN. MDSE.	6	$21,181	5	$2,449	11	$23,630
FOOD			7	$3,741	7	$3,741
MOTOR VEH.	11	$12,335	23	$4,637	34	$16,972
APPAREL	10	$9,377			10	$9,377
HOME FURN.	10	$5,170			10	$5,170
EAT DRINK	12	$15,813	11	$5,920	23	$21,733
SPECIALTY	39	$15,254	31	$1,112	70	$16,366
SERVICES	67	$26,663	68	$12,513	135	$39,176
WHOLESALE	19	$35,228	28	$59,621	47	$94,849
MISC.	35	$88,601	38	$5,221	73	$93,822
* TOTAL *	220	$253,908	233	$105,481	453	$359,389

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$32,396	14	$19,629	19	$52,025
BLDG. MTL.	5	$3,448	9	$9,730	14	$13,178
GEN. MDSE.			7	$4,265	7	$4,265
FOOD			8	$8,172	8	$8,172
MOTOR VEH.	17	$15,812	22	$8,437	39	$24,249
APPAREL	5	$4,733			5	$4,733
HOME FURN.			16	$3,075	16	$3,075
EAT DRINK	10	$5,346	27	$19,210	37	$24,556
SPECIALTY	22	$8,320	42	$5,566	64	$13,886
SERVICES	33	$6,768	90	$17,737	123	$24,505
WHOLESALE	13	$60,183	51	$75,990	64	$136,173
MISC.	22	$34,382	47	$17,843	69	$52,225
* TOTAL *	132	$171,388	333	$189,654	465	$361,042

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

GUTHRIE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$77,203
BLDG. MTL.	15	$24,630
GEN. MDSE.	8	$7,081
FOOD	11	$13,692
MOTOR VEH.	31	$13,144
APPAREL	8	$4,503
HOME FURN.	8	$7,224
EAT DRINK	34	$28,176
SPECIALTY	64	$11,828
SERVICES	141	$18,143
WHOLESALE	51	$61,017
MISC.	55	$12,826
* TOTAL *	450	$279,609

HAMILTON	WEBSTER CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$47,958	21	$27,259	26	$75,217
BLDG. MTL.	12	$26,687	15	$16,512	27	$43,199
GEN. MDSE.	9	$36,371			9	$36,371
FOOD	9	$25,792	6	$4,235	15	$30,027
MOTOR VEH.	21	$16,366	26	$12,695	47	$29,061
APPAREL	7	$14,825			7	$14,825
HOME FURN.	7	$10,097	8	$1,192	15	$11,289
EAT DRINK	26	$29,343	22	$25,335	48	$54,678
SPECIALTY	59	$30,969	48	$8,426	107	$39,395
SERVICES	69	$35,211	96	$22,642	165	$57,853
WHOLESALE	26	$31,929	50	$100,612	76	$132,541
MISC.	43	$14,158	43	$11,492	86	$25,650
* TOTAL *	313	$319,706	335	$230,400	648	$550,106

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

HANCOCK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$67,931
BLDG. MTL.	23	$35,670
GEN. MDSE.	11	$9,230
FOOD	15	$12,366
MOTOR VEH.	23	$12,866
APPAREL	8	$13,878
HOME FURN.	14	$11,963
EAT DRINK	28	$23,253
SPECIALTY	60	$23,205
SERVICES	152	$41,029
WHOLESALE	60	$173,153
MISC.	70	$15,320
* TOTAL *	484	$439,864

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$79,279			19	$21,286
BLDG. MTL.	7	$20,768	5	$6,842	22	$63,594
GEN. MDSE.	8	$47,836				
FOOD	6	$22,235			13	$10,649
MOTOR VEH.	19	$19,661	11	$8,609	31	$22,553
APPAREL	13	$16,451				
HOME FURN.	9	$9,416			15	$6,032
EAT DRINK	19	$24,867	6	$6,326	24	$14,550
SPECIALTY	45	$25,926	27	$8,267	63	$7,320
SERVICES	91	$31,445	46	$7,928	106	$17,833
WHOLESALE	16	$40,182	12	$20,521	56	$158,111
MISC.	29	$15,720	40	$50,627	73	$22,088
* TOTAL *	269	$353,786	147	$109,120	422	$346,216

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$100,565
BLDG. MTL.	34	$91,204
GEN. MDSE.	8	$47,836
FOOD	19	$33,084
MOTOR VEH.	61	$50,823
APPAREL	13	$16,451
HOME FURN.	24	$17,448
EAT DRINK	49	$45,743
SPECIALTY	135	$41,513
SERVICES	243	$57,206
WHOLESALE	84	$218,814
MISC.	142	$88,435
* TOTAL *	838	$809,122

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$39,171	14	$39,171
BLDG. MTL.	5	$8,129	12	$18,704	17	$26,833
GEN. MDSE.	6	$12,981	6	$3,699	12	$16,680
FOOD			13	$13,816	13	$13,816
MOTOR VEH.	15	$11,060	31	$14,014	46	$25,074
APPAREL			5	$4,027	5	$4,027
HOME FURN.			10	$8,409	10	$8,409
EAT DRINK	17	$24,103	29	$15,161	46	$39,264
SPECIALTY	22	$6,790	62	$6,864	84	$13,654
SERVICES	40	$10,251	113	$20,061	153	$30,312
WHOLESALE	13	$26,492	49	$38,422	62	$64,914
MISC.	22	$51,210	45	$18,467	67	$69,677
* TOTAL *	140	$151,016	389	$200,815	529	$351,831

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$87,324	15	$21,875	21	$109,199
BLDG. MTL.	11	$29,335	14	$35,240	25	$64,575
GEN. MDSE.	9	$45,098			9	$45,098
FOOD	5	$24,390	10	$6,016	15	$30,406
MOTOR VEH.	21	$19,714	29	$18,433	50	$38,147
APPAREL	13	$12,007			13	$12,007
HOME FURN.	7	$8,257	7	$9,747	14	$18,004
EAT DRINK	16	$29,315	16	$8,644	32	$37,959
SPECIALTY	43	$26,262	53	$4,651	96	$30,913
SERVICES	68	$18,657	100	$22,522	168	$41,179
WHOLESALE	21	$61,686	45	$48,838	66	$110,524
MISC.	31	$33,929	65	$32,721	96	$66,650
* TOTAL *	251	$395,974	354	$208,687	605	$604,661

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$63,551	9	$3,297	14	$66,848
BLDG. MTL.	9	$35,290	10	$9,316	19	$44,606
GEN. MDSE.	6	$12,540			6	$12,540
FOOD			10	$2,368	10	$2,368
MOTOR VEH.	17	$11,148	11	$5,214	28	$16,362
APPAREL	8	$7,165			8	$7,165
HOME FURN.						
EAT DRINK	13	$7,871	24	$13,344	37	$21,215
SPECIALTY	18	$6,864	32	$4,959	50	$11,823
SERVICES	58	$14,692	61	$8,127	119	$22,819
WHOLESALE	19	$51,343	33	$29,711	52	$81,054
MISC.	34	$26,446	42	$7,640	76	$34,086
* TOTAL *	187	$236,910	232	$83,996	419	$320,906

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITTES	5	$60,144	15	$9,531	20	$69,675
BLDG. MTL.	10	$19,498	11	$7,122	21	$26,620
GEN. MDSE.						
FOOD	5	$21,675	7	$2,172	12	$23,847
MOTOR VEH.	18	$22,975	17	$12,214	35	$35,189
APPAREL	11	$12,037			11	$12,037
HOME FURN.	8	$6,342			8	$6,342
EAT DRINK	15	$17,556	22	$10,649	37	$28,205
SPECIALTY	30	$13,863	27	$3,060	57	$16,923
SERVICES	49	$22,399	62	$10,011	111	$32,410
WHOLESALE	30	$81,851	29	$15,750	59	$97,601
MISC.	34	$48,078	37	$10,592	71	$58,670
* TOTAL *	215	$326,418	237	$81,101	452	$407,519

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$50,209
BLDG. MTL.	13	$30,965
GEN. MDSE.	6	$20,416
FOOD	10	$14,368
MOTOR VEH.	26	$19,070
APPAREL	8	$5,455
HOME FURN.	10	$3,866
EAT DRINK	19	$15,908
SPECIALTY	48	$9,701
SERVICES	98	$22,497
WHOLESALE	50	$75,722
MISC.	42	$22,623
* TOTAL *	347	$290,800

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

IOWA CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	14	$64,946
BLDG. MTL.	16	$33,004
GEN. MDSE.	8	$10,401
FOOD	18	$31,026
MOTOR VEH.	54	$38,470
APPAREL	13	$5,434
HOME FURN.	14	$24,040
EAT DRINK	42	$134,925
SPECIALTY	43	$46,284
SERVICES	166	$96,805
WHOLESALE	56	$66,649
MISC.	76	$66,198
* TOTAL *	570	$618,182

JACKSON CLASS	MAQUOKETA* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	7	$53,158	21	$22,028	28	$75,186
BLDG. MTL.	8	$24,143	12	$35,567	20	$59,710
GEN. MDSE.	6	$37,643	5	$4,303	11	$41,946
FOOD	7	$23,724	17	$6,159	24	$29,883
MOTOR VEH.	28	$28,164	25	$12,525	53	$40,689
APPAREL	15	$12,209	6	$2,760	21	$14,969
HOME FURN.	8	$10,104	10	$1,924	18	$12,028
EAT DRINK	24	$23,848	41	$26,102	65	$49,950
SPECIALTY	38	$23,441	74	$21,952	112	$45,393
SERVICES	92	$23,422	152	$26,426	244	$49,848
WHOLESALE	13	$14,451	48	$78,558	61	$93,009
MISC.	30	$19,500	53	$8,366	83	$27,866
* TOTAL *	276	$293,807	464	$246,672	740	$540,479

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$92,305	24	$92,510	31	$184,815
BLDG. MTL.	14	$39,057	23	$44,565	37	$83,622
GEN. MDSE.	13	$77,973	5	$6,033	18	$84,006
FOOD	9	$59,804	15	$10,289	24	$70,093
MOTOR VEH.	39	$49,641	47	$30,136	86	$79,777
APPAREL	20	$24,940			20	$24,940
HOME FURN.	26	$36,461	15	$2,999	41	$39,460
EAT DRINK	34	$62,349	27	$16,250	61	$78,599
SPECIALTY	105	$47,813	93	$11,860	198	$59,673
SERVICES	152	$96,721	183	$42,968	335	$139,689
WHOLESALE	34	$44,101	72	$115,891	106	$159,992
MISC.	50	$30,817	77	$47,126	127	$77,943
* TOTAL *	503	$663,982	581	$418,627	1,084	$1,082,609

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$68,514	7	$2,712	13	$71,226
BLDG. MTL.	12	$33,836	7	$10,223	19	$44,059
GEN. MDSE.	7	$43,986			7	$43,986
FOOD	14	$32,666			14	$32,666
MOTOR VEH.	23	$25,535	16	$9,580	39	$35,115
APPAREL	14	$21,218			14	$21,218
HOME FURN.	16	$12,699	5	$327	21	$13,026
EAT DRINK	26	$33,078			26	$33,078
SPECIALTY	74	$29,171	19	$4,542	93	$33,713
SERVICES	87	$28,529	71	$8,707	158	$37,236
WHOLESALE	28	$34,814	22	$15,333	50	$50,147
MISC.	41	$38,793	32	$6,104	73	$44,897
* TOTAL *	348	$402,839	179	$57,526	527	$460,367

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	13	$305,766			12	$7,588
BLDG. MTL.	26	$73,066	5	$67,650	18	$36,942
GEN. MDSE.	16	$292,646				
FOOD	31	$145,979			11	$7,252
MOTOR VEH.	56	$93,674	22	$24,995	25	$13,516
APPAREL	64	$115,027				
HOME FURN.	58	$74,184	11	$28,011	15	$9,761
EAT DRINK	102	$282,303	32	$116,880	32	$72,339
SPECIALTY	241	$291,260	33	$27,123	89	$18,560
SERVICES	287	$241,190	70	$60,937	156	$48,371
WHOLESALE	61	$144,784	16	$43,572	57	$64,929
MISC.	127	$151,490	37	$112,310	89	$22,747
* TOTAL *	1,082	$2,211,369	226	$481,478	504	$302,005

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$313,354
BLDG. MTL.	49	$177,658
GEN. MDSE.	16	$292,646
FOOD	42	$153,231
MOTOR VEH.	103	$132,185
APPAREL	64	$115,027
HOME FURN.	84	$111,956
EAT DRINK	166	$471,522
SPECIALTY	363	$336,943
SERVICES	513	$350,496
WHOLESALE	134	$253,285
MISC.	253	$286,547
* TOTAL *	1,812	$2,994,852

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1966

JONES CLASS	ANAMOSA* NO. OF BUS.	 COMPUTED TAX	MONTICELLO NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$101,766			16	$8,055
BLDG. MTL.	6	$12,523	6	$13,795	13	$13,109
GEN. MDSE.			6	$14,045		
FOOD	5	$11,869	8	$11,542	10	$2,494
MOTOR VEH.	19	$10,815	19	$19,479	27	$18,921
APPAREL	5	$3,333	5	$1,998		
HOME FURN.			11	$6,069	9	$325
EAT DRINK	12	$10,751	10	$11,037	25	$14,980
SPECIALTY	27	$6,749	40	$17,540	52	$4,762
SERVICES	45	$11,413	45	$10,901	110	$14,729
WHOLESALE	12	$10,282	26	$54,670	45	$35,573
MISC.	26	$17,593	28	$68,175	61	$21,979
* TOTAL *	162	$197,094	204	$229,251	368	$134,927

JONES CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	21	$109,821
BLDG. MTL.	25	$39,427
GEN. MDSE.	6	$14,045
FOOD	23	$25,905
MOTOR VEH.	65	$49,215
APPAREL	10	$5,331
HOME FURN.	20	$6,394
EAT DRINK	47	$36,768
SPECIALTY	119	$29,051
SERVICES	200	$37,043
WHOLESALE	83	$100,525
MISC.	115	$107,747
* TOTAL *	734	$561,272

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

KEOKUK CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	18	$38,583
BLDG. MTL.	24	$23,243
GEN. MDSE.	5	$4,214
FOOD	17	$9,851
MOTOR VEH.	43	$24,531
APPAREL		
HOME FURN.	12	$12,655
EAT DRINK	43	$24,511
SPECIALTY	76	$12,704
SERVICES	162	$26,965
WHOLESALE	81	$82,507
MISC.	77	$33,335
* TOTAL *	558	$293,099

KOSSUTH CLASS	ALGONA* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			23	$15,867	23	$15,867
BLDG. MTL.	8	$20,108	20	$22,473	28	$42,581
GEN. MDSE.	12	$63,416	6	$6,435	18	$69,851
FOOD	7	$26,096	15	$7,112	22	$33,208
MOTOR VEH.	19	$29,995	36	$20,306	55	$50,301
APPAREL	14	$15,482	8	$1,745	22	$17,227
HOME FURN.	13	$13,845	7	$4,314	20	$18,159
EAT DRINK	21	$34,669	33	$17,817	54	$52,486
SPECIALTY	55	$32,324	83	$21,310	138	$53,634
SERVICES	90	$36,193	122	$24,100	212	$60,293
WHOLESALE	38	$281,375	75	$101,142	113	$382,517
MISC.	40	$57,421	72	$31,873	112	$89,294
* TOTAL *	317	$610,924	500	$274,496	817	$885,420

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

LEE CLASS	FT MADISON* NO. OF BUS.	FT MADISON* COMPUTED TAX	KEOKUK NO. OF BUS.	KEOKUK COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES			9	$102,306	16	$30,301
BLDG. MTL.	10	$30,306	10	$37,437	17	$12,920
GEN. MDSE.	7	$48,847	12	$81,612	5	$30,228
FOOD	9	$22,961	11	$37,993	10	$26,176
MOTOR VEH.	32	$30,903	26	$39,795	24	$15,085
APPAREL	12	$15,369	19	$26,691		
HOME FURN.	11	$15,191	15	$15,999	12	$14,230
EAT DRINK	36	$49,146	47	$64,579	29	$23,651
SPECIALTY	65	$27,743	76	$42,958	65	$13,068
SERVICES	95	$42,014	133	$65,000	134	$39,450
WHOLESALE	17	$25,700	30	$45,130	64	$126,056
MISC.	33	$80,036	64	$113,655	74	$87,269
* TOTAL *	327	$388,268	452	$673,357	455	$418,404

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	25	$132,607
BLDG. MTL.	37	$80,665
GEN. MDSE.	24	$160,887
FOOD	30	$87,130
MOTOR VEH.	87	$85,783
APPAREL	31	$42,060
HOME FURN.	38	$45,420
EAT DRINK	112	$137,376
SPECIALTY	206	$83,769
SERVICES	362	$146,464
WHOLESALE	111	$196,886
MISC.	171	$280,960
* TOTAL *	1,234	$1,480,029

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

LINN CLASS	CEDAR RAPIDS* NO. OF BUS.	CEDAR RAPIDS* COMPUTED TAX	MARION NO. OF BUS.	MARION COMPUTED TAX	MT VERNON NO. OF BUS.	MT VERNON COMPUTED TAX
UTILITIES	23	$821,087	6	$135,170		
BLDG. MTL.	64	$385,716	11	$25,271		
GEN. MDSE.	32	$971,826				
FOOD	83	$295,150	13	$66,611		
MOTOR VEH.	179	$268,557	33	$45,919		
APPAREL	133	$203,257	10	$6,978	6	$2,607
HOME FURN.	125	$215,883	20	$23,929		
EAT DRINK	255	$561,181	33	$88,992	8	$9,302
SPECIALTY	614	$481,737	98	$51,497	21	$10,400
SERVICES	851	$719,418	132	$61,219	30	$7,799
WHOLESALE	276	$1,046,059	46	$61,709	7	$4,700
MISC.	297	$329,244	58	$27,038	28	$60,641
* TOTAL *	2,932	$6,299,115	460	$596,333	100	$101,449

LINN CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	30	$23,846	59	$980,103
BLDG. MTL.	37	$57,429	112	$468,416
GEN. MDSE.	9	$5,066	41	$976,892
FOOD	19	$13,936	115	$375,697
MOTOR VEH.	55	$38,073	267	$352,549
APPAREL	10	$1,290	159	$214,132
HOME FURN.	16	$2,371	161	$242,183
EAT DRINK	46	$27,502	342	$686,977
SPECIALTY	143	$19,500	876	$563,134
SERVICES	233	$39,104	1,246	$827,540
WHOLESALE	88	$96,700	417	$1,209,168
MISC.	145	$45,644	528	$462,567
* TOTAL *	831	$370,461	4,323	$7,367,358

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$28,038
BLDG. MTL.	11	$14,315
GEN. MDSE.	6	$6,417
FOOD	8	$10,122
MOTOR VEH.	29	$27,013
APPAREL	6	$2,574
HOME FURN.	12	$7,802
EAT DRINK	34	$36,184
SPECIALTY	52	$14,620
SERVICES	93	$15,886
WHOLESALE	34	$65,313
MISC.	38	$10,416
* TOTAL *	338	$238,700

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			7	$3,073	7	$3,073
BLDG. MTL.	6	$14,420			6	$14,420
GEN. MDSE.	6	$27,695			6	$27,695
FOOD						
MOTOR VEH.	19	$15,878	10	$4,031	29	$19,909
APPAREL	11	$11,631			11	$11,631
HOME FURN.	7	$5,334			7	$5,334
EAT DRINK	22	$19,086	9	$4,486	31	$23,572
SPECIALTY	46	$10,955	24	$4,861	70	$15,816
SERVICES	81	$18,588	39	$3,560	120	$22,148
WHOLESALE	11	$7,679	21	$30,969	32	$38,648
MISC.	27	$60,504	28	$13,315	55	$73,819
* TOTAL *	236	$191,970	138	$64,295	374	$256,265

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$24,360	15	$8,564	20	$32,924
BLDG. MTL.			15	$19,342	15	$19,342
GEN. MDSE.						
FOOD			10	$4,873	10	$4,873
MOTOR VEH.	9	$4,242	26	$13,106	35	$17,348
APPAREL	5	$6,500			5	$6,500
HOME FURN.			10	$6,526	10	$6,526
EAT DRINK	9	$6,502	21	$12,688	30	$19,190
SPECIALTY	16	$4,794	48	$3,502	64	$8,296
SERVICES	36	$12,239	66	$11,966	102	$24,205
WHOLESALE	10	$21,279	53	$56,518	63	$77,797
MISC.	32	$30,621	42	$33,310	74	$63,931
* TOTAL *	122	$110,537	326	$170,395	448	$280,932

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$5,918	8	$5,918
BLDG. MTL.	8	$20,761	6	$7,179	14	$27,940
GEN. MDSE.	7	$14,101	5	$1,528	12	$15,629
FOOD						
MOTOR VEH.	16	$18,846	11	$4,740	27	$23,586
APPAREL	9	$9,602			9	$9,602
HOME FURN.	8	$5,231			8	$5,231
EAT DRINK	12	$9,048	17	$9,039	29	$18,087
SPECIALTY	28	$12,569	38	$3,960	66	$16,544
SERVICES	60	$15,901	62	$10,999	122	$26,900
WHOLESALE	9	$28,033	39	$23,615	48	$51,648
MISC.	32	$42,583	42	$5,447	74	$48,030
* TOTAL *	189	$176,695	228	$72,625	417	$249,320

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$94,892	14	$10,101	20	$104,993
BLDG. MTL.	16	$63,015	11	$13,167	27	$76,182
GEN. MDSE.	12	$68,557			12	$68,557
FOOD	13	$47,473			13	$47,473
MOTOR VEH.	42	$35,971	15	$4,940	57	$40,911
APPAREL	18	$23,799	7	$1,473	25	$25,272
HOME FURN.	18	$28,398	6	$253	24	$28,651
EAT DRINK	38	$57,737	17	$6,502	55	$64,239
SPECIALTY	96	$47,269	51	$3,693	147	$50,962
SERVICES	127	$46,685	93	$16,704	220	$63,389
WHOLESALE	36	$93,491	35	$19,730	71	$113,221
MISC.	60	$32,146	64	$11,946	124	$44,092
* TOTAL *	462	$659,433	315	$88,509	777	$747,942

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$85,130	5	$42,621	20	$22,783
BLDG. MTL.	9	$21,441	10	$40,766	13	$25,334
GEN. MDSE.	7	$33,385	6	$19,834	6	$7,027
FOOD	9	$25,637	7	$14,947	6	$2,664
MOTOR VEH.	27	$19,925	16	$10,423	19	$9,691
APPAREL	15	$14,129	11	$14,241		
HOME FURN.	13	$5,558	9	$15,004	11	$6,352
EAT DRINK	23	$35,314	17	$20,891	17	$16,692
SPECIALTY	41	$22,210	48	$29,017	53	$5,181
SERVICES	75	$45,857	75	$24,867	101	$11,838
WHOLESALE	17	$15,341	21	$42,444	42	$25,125
MISC.	19	$11,616	36	$19,030	39	$8,003
* TOTAL *	251	$340,543	263	$303,087	329	$140,740

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$150,534
BLDG. MTL.	32	$87,593
GEN. MDSE.	19	$65,246
FOOD	24	$43,248
MOTOR VEH.	64	$48,039
APPAREL	26	$26,370
HOME FURN.	33	$27,914
EAT DRINK	57	$72,897
SPECIALTY	142	$56,408
SERVICES	251	$82,562
WHOLESALE	80	$82,910
MISC.	94	$36,649
* TOTAL *	853	$784,370

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$229,653	19	$11,946	25	$241,599
BLDG. MTL.	24	$81,948	12	$11,990	36	$93,938
GEN. MDSE.	10	$134,734			10	$134,734
FOOD	25	$92,093	13	$5,541	38	$97,634
MOTOR VEH.	55	$58,627	23	$15,224	78	$73,851
APPAREL	38	$65,253			38	$65,253
HOME FURN.	42	$45,296	10	$1,782	52	$47,078
EAT DRINK	70	$120,431	26	$15,456	96	$135,887
SPECIALTY	148	$117,342	63	$5,542	211	$122,884
SERVICES	230	$124,076	104	$25,256	334	$149,332
WHOLESALE	56	$76,125	56	$56,980	112	$133,105
MISC.	65	$107,185	47	$16,405	112	$123,590
* TOTAL *	769	$1,254,813	373	$166,122	1,142	$1,420,935

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			13	$5,923	13	$5,923
BLDG. MTL.	5	$7,000	9	$3,409	14	$10,409
GEN. MDSE.						
FOOD	7	$16,216			7	$16,216
MOTOR VEH.	10	$10,890	14	$7,366	24	$18,256
APPAREL	6	$14,053			6	$14,053
HOME FURN.						
EAT DRINK	12	$16,136	17	$9,912	29	$26,046
SPECIALTY	24	$6,988	31	$3,953	55	$10,941
SERVICES	45	$13,607	53	$10,295	98	$23,902
WHOLESALE	7	$11,923	26	$29,840	33	$41,763
MISC.	21	$67,220	43	$15,472	64	$82,692
* TOTAL *	137	$164,033	206	$86,172	343	$250,205

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$16,457	13	$38,523	19	$54,980
BLDG. MTL.	7	$22,655	14	$23,411	21	$46,066
GEN. MDSE.	5	$6,803	5	$2,427	10	$9,230
FOOD	6	$7,939	10	$5,641	16	$13,580
MOTOR VEH.	15	$17,433	17	$6,493	32	$23,926
APPAREL	7	$7,188			7	$7,188
HOME FURN.	8	$5,686	9	$3,491	17	$9,177
EAT DRINK	12	$9,506	20	$11,506	32	$21,012
SPECIALTY	22	$10,924	32	$3,820	54	$14,744
SERVICES	47	$11,448	60	$10,260	107	$21,708
WHOLESALE	16	$33,864	34	$31,953	50	$65,817
MISC.	12	$5,945	33	$32,727	45	$38,672
* TOTAL *	163	$155,848	247	$170,252	410	$326,100

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$32,884	16	$13,660	22	$46,544
BLDG. MTL.	5	$12,005	14	$11,795	19	$23,800
GEN. MDSE.						
FOOD	5	$11,655	11	$6,655	16	$18,310
MOTOR VEH.	16	$10,928	19	$9,644	35	$20,572
APPAREL	6	$3,156			6	$3,156
HOME FURN.	5	$1,161	10	$3,183	15	$4,344
EAT DRINK	8	$12,070	35	$16,895	43	$28,965
SPECIALTY	24	$12,300	41	$4,987	65	$17,287
SERVICES	46	$13,355	76	$15,526	122	$28,881
WHOLESALE	17	$37,997	46	$56,631	63	$96,628
MISC.	21	$12,089	38	$11,000	59	$23,089
* TOTAL *	159	$159,600	306	$151,976	465	$311,576

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$35,546			5	$35,546
BLDG. MTL.			6	$432	6	$432
GEN. MDSE.	6	$18,370			6	$18,370
FOOD	5	$14,851			5	$14,851
MOTOR VEH.	15	$9,826	7	$4,387	22	$14,213
APPAREL	8	$5,945			8	$5,945
HOME FURN.	9	$7,873			9	$7,873
EAT DRINK	13	$6,137	7	$5,224	20	$11,361
SPECIALTY	34	$12,396	13	$2,047	47	$14,443
SERVICES	50	$14,050	41	$15,208	91	$29,258
WHOLESALE	11	$12,283	13	$9,769	24	$22,052
MISC.	24	$14,582	28	$4,856	52	$19,438
* TOTAL *	180	$151,861	115	$41,923	295	$193,784

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$57,345	6	$7,995	11	$65,340
BLDG. MTL.	11	$19,138	10	$6,220	21	$25,358
GEN. MDSE.	7	$43,814			7	$43,814
FOOD			6	$3,438	6	$3,438
MOTOR VEH.	22	$18,774	8	$4,846	30	$23,620
APPAREL	12	$11,619			12	$11,619
HOME FURN.	9	$9,681	5	$2,671	14	$12,352
EAT DRINK	21	$27,156	13	$5,079	34	$32,235
SPECIALTY	49	$28,601	40	$5,003	89	$33,604
SERVICES	85	$30,342	56	$11,936	141	$42,276
WHOLESALE	21	$51,705	29	$13,908	50	$65,613
MISC.	39	$28,772	35	$22,379	74	$51,151
* TOTAL *	281	$326,947	208	$83,475	489	$410,422

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$171,131	12	$156,056	20	$329,167
BLDG. MTL.	14	$76,684	18	$20,165	32	$96,849
GEN. MDSE.	10	$113,442	10	$10,340	20	$123,782
FOOD	18	$76,726	9	$10,262	27	$86,988
MOTOR VEH.	47	$68,062	27	$20,684	74	$88,746
APPAREL	33	$42,560	10	$2,066	43	$44,626
HOME FURN.	27	$32,812	14	$10,576	41	$43,388
EAT DRINK	68	$105,904	27	$14,405	95	$120,309
SPECIALTY	124	$114,919	86	$13,108	210	$128,027
SERVICES	188	$94,550	97	$26,173	285	$120,723
WHOLESALE	35	$42,818	55	$74,833	90	$117,651
MISC.	72	$36,223	72	$32,161	144	$68,384
* TOTAL *	644	$975,831	437	$392,829	1,081	$1,368,660

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

OBRIEN CLASS	SHELDON NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$34,272	14	$34,272
BLDG. MTL.	10	$20,372	16	$16,989	26	$37,361
GEN. MDSE.			6	$3,610	6	$3,610
FOOD	5	$12,099	10	$6,766	15	$18,865
MOTOR VEH.	15	$12,158	32	$14,191	47	$26,349
APPAREL	7	$15,261	14	$3,855	21	$19,116
HOME FURN.	11	$7,824	13	$9,309	24	$17,133
EAT DRINK	15	$14,706	32	$28,734	47	$43,440
SPECIALTY	34	$34,570	76	$15,525	110	$50,095
SERVICES	69	$16,130	135	$36,883	204	$53,013
WHOLESALE	28	$72,009	58	$75,836	86	$147,845
MISC.	28	$83,259	59	$15,020	87	$98,279
* TOTAL *	222	$288,388	469	$261,190	691	$549,578

OSCEOLA CLASS	SIBLEY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			6	$1,450	6	$1,450
BLDG. MTL.	9	$11,595	6	$5,839	15	$16,434
GEN. MDSE.						
FOOD			5	$2,913	5	$2,913
MOTOR VEH.	6	$5,636	13	$3,127	19	$8,763
APPAREL	8	$8,027			8	$8,027
HOME FURN.	5	$3,072			5	$3,072
EAT DRINK	10	$8,446	12	$9,044	22	$17,490
SPECIALTY	17	$19,508	20	$2,042	37	$21,550
SERVICES	39	$14,049	41	$4,875	80	$18,924
WHOLESALE	12	$14,154	25	$32,100	37	$46,254
MISC.	34	$51,412	31	$10,038	65	$61,450
* TOTAL *	140	$135,899	159	$80,428	299	$216,327

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

PAGE CLASS	CLARINDA* NO. OF BUS.	 COMPUTED TAX	SHENANDOAH NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES					8	$5,383
BLDG. MTL.	8	$12,995	17	$24,642	6	$10,271
GEN. MDSE.	6	$15,448	6	$19,824		
FOOD	6	$12,893	8	$11,530	5	$1,233
MOTOR VEH.	13	$11,305	23	$14,996	14	$5,256
APPAREL	7	$9,627	14	$18,326		
HOME FURN.	8	$11,927	7	$11,438	7	$813
EAT DRINK	19	$19,988	11	$9,868	7	$2,741
SPECIALTY	37	$21,643	54	$30,721	21	$1,899
SERVICES	67	$18,424	89	$28,328	50	$6,717
WHOLESALE	23	$46,542	24	$36,924	21	$29,487
MISC.	21	$41,023	49	$69,254	27	$7,993
* TOTAL *	215	$221,815	302	$275,851	166	$71,793

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	8	$5,383
BLDG. MTL.	31	$47,908
GEN. MDSE.	12	$35,272
FOOD	19	$25,656
MOTOR VEH.	50	$31,557
APPAREL	21	$27,953
HOME FURN.	22	$24,178
EAT DRINK	37	$32,597
SPECIALTY	112	$54,263
SERVICES	206	$53,469
WHOLESALE	68	$112,953
MISC.	97	$118,270
* TOTAL *	683	$569,459

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$13,716	11	$13,716
BLDG. MTL.	5	$15,149	10	$24,929	15	$40,078
GEN. MDSE.	5	$12,114			5	$12,114
FOOD			6	$4,672	6	$4,672
MOTOR VEH.	18	$23,013	15	$7,735	33	$30,748
APPAREL	6	$4,532			6	$4,532
HOME FURN.	7	$3,745	5	$4,312	12	$8,057
EAT DRINK	11	$7,992	28	$18,345	39	$26,337
SPECIALTY	19	$11,850	40	$6,659	59	$18,509
SERVICES	48	$20,972	77	$12,754	125	$33,726
WHOLESALE	22	$32,246	27	$56,177	49	$88,423
MISC.	24	$50,611	40	$6,975	64	$57,586
* TOTAL *	165	$182,224	259	$156,274	424	$338,498

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$76,214	12	$16,781	18	$92,995
BLDG. MTL.	8	$14,271	17	$53,343	25	$67,614
GEN. MDSE.	6	$42,788	6	$3,810	12	$46,598
FOOD	5	$31,356	13	$7,303	18	$38,659
MOTOR VEH.	17	$17,025	39	$30,232	56	$47,257
APPAREL	14	$18,805	5	$3,903	19	$22,708
HOME FURN.	12	$9,044	11	$7,464	23	$16,508
EAT DRINK	31	$48,171	42	$22,201	73	$70,372
SPECIALTY	51	$32,756	75	$12,448	126	$45,204
SERVICES	78	$25,073	135	$25,386	213	$50,459
WHOLESALE	37	$55,200	58	$41,928	95	$97,128
MISC.	40	$10,705	62	$13,549	102	$24,254
* TOTAL *	305	$381,408	475	$238,346	780	$619,756

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

POCAHONTAS CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$61,068
BLDG. MTL.	16	$39,670
GEN. MDSE.	6	$9,337
FOOD	12	$13,903
MOTOR VEH.	42	$19,162
APPAREL	11	$6,074
HOME FURN.	20	$10,153
EAT DRINK	31	$20,736
SPECIALTY	67	$16,184
SERVICES	129	$25,933
WHOLESALE	59	$67,796
MISC.	63	$37,102
* TOTAL *	480	$327,118

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	47	$2,004,945				
BLDG. MTL.	144	$815,973	11	$46,118		
GEN. MDSE.	76	$1,555,293	14	$394,620		
FOOD	154	$587,599	16	$75,414	6	$35,743
MOTOR VEH.	367	$621,878	26	$26,075	10	$6,938
APPAREL	202	$422,679	64	$139,792		
HOME FURN.	249	$527,134	35	$50,253	6	$621
EAT DRINK	546	$1,086,166	52	$156,749	14	$25,251
SPECIALTY	1,227	$1,038,001	191	$135,989	36	$20,653
SERVICES	1,830	$2,227,185	131	$86,501	52	$22,638
WHOLESALE	570	$1,899,737	55	$93,432	11	$5,281
MISC.	629	$1,037,495	52	$72,669	18	$12,057
* TOTAL *	6,361	$14,126,085	647	$1,280,592	153	$129,164

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

POLK	ALTOONA		ANKENY		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					17	$17,754
BLDG. MTL.			11	$43,521	15	$25,757
GEN. MDSE.			6	$18,339	7	$8,410
FOOD			12	$41,993	13	$32,623
MOTOR VEH.	9	$21,056	23	$27,060	33	$21,590
APPAREL	6	$2,411	14	$13,360		
HOME FURN.	13	$3,430	15	$5,866	10	$3,455
EAT DRINK	10	$47,755	27	$47,014	34	$71,325
SPECIALTY	37	$10,434	88	$49,262	87	$32,466
SERVICES	49	$164,570	108	$51,224	141	$60,105
WHOLESALE	14	$5,022	27	$38,053	38	$63,857
MISC.	23	$46,722	44	$106,238	152	$114,333
* TOTAL *	161	$301,400	375	$441,930	534	$435,505

POLK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	64	$2,022,649
BLDG. MTL.	181	$931,369
GEN. MDSE.	103	$1,476,662
FOOD	201	$873,374
MOTOR VEH.	488	$925,417
APPAREL	266	$578,242
HOME FURN.	328	$597,739
EAT DRINK	663	$1,432,260
SPECIALTY	1,666	$1,286,807
SERVICES	2,311	$2,612,203
WHOLESALE	715	$2,105,382
MISC.	905	$1,373,542
* TOTAL *	7,931	$16,714,696

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$295,625			35	$127,671
BLDG. MTL.	19	$75,636			36	$42,493
GEN. MDSE.	14	$225,883				
FOOD	35	$150,730			19	$16,472
MOTOR VEH.	91	$147,181	6	$4,239	69	$53,814
APPAREL	30	$48,680			12	$6,543
HOME FURN.	31	$47,395			15	$7,873
EAT DRINK	117	$255,229	8	$4,479	60	$57,757
SPECIALTY	215	$147,728	7	$356	121	$26,789
SERVICES	351	$196,300	16	$5,610	232	$75,739
WHOLESALE	74	$74,039	6	$2,738	72	$149,190
MISC.	81	$47,191	9	$11,491	90	$107,111
* TOTAL *	1,063	$1,711,619	52	$28,913	761	$671,450

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	40	$423,296
BLDG. MTL.	55	$118,129
GEN. MDSE.	14	$225,883
FOOD	54	$167,202
MOTOR VEH.	166	$205,234
APPAREL	42	$55,223
HOME FURN.	46	$55,268
EAT DRINK	185	$317,465
SPECIALTY	343	$174,873
SERVICES	599	$277,649
WHOLESALE	152	$225,967
MISC.	180	$165,793
* TOTAL *	1,876	$2,411,982

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$145,268	18	$44,112	25	$189,380
BLDG. MTL.	8	$20,018	8	$15,872	16	$35,890
GEN. MDSE.	7	$39,727	7	$4,402	14	$44,129
FOOD	11	$31,663	8	$10,124	19	$41,787
MOTOR VEH.	23	$22,539	32	$26,787	55	$49,326
APPAREL	13	$16,524			13	$16,524
HOME FURN.	9	$12,048	6	$4,300	15	$16,348
EAT DRINK	20	$30,560	25	$29,651	45	$60,211
SPECIALTY	45	$30,159	58	$7,956	103	$38,115
SERVICES	81	$25,248	101	$26,535	182	$51,783
WHOLESALE	30	$44,477	51	$94,888	81	$139,365
MISC.	27	$12,146	59	$11,957	86	$24,103
* TOTAL *	281	$430,377	373	$276,584	654	$706,961

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$33,416
BLDG. MTL.	9	$11,625
GEN. MDSE.		
FOOD	6	$5,861
MOTOR VEH.	23	$17,270
APPAREL		
HOME FURN.	6	$2,136
EAT DRINK	14	$9,576
SPECIALTY	35	$7,362
SERVICES	84	$16,632
WHOLESALE	20	$15,046
MISC.	28	$19,041
* TOTAL *	239	$137,967

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

SAC CLASS	SAC CITY* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$30,610	20	$25,297	25	$55,907
BLDG. MTL.			18	$51,246	18	$51,246
GEN. MDSE.			10	$4,837	10	$4,837
FOOD			14	$9,845	14	$9,845
MOTOR VEH.	16	$12,186	33	$20,656	49	$32,842
APPAREL	7	$7,187	7	$1,574	14	$8,761
HOME FURN.	6	$2,516			6	$2,516
EAT DRINK	9	$7,728	26	$22,767	35	$30,495
SPECIALTY	25	$7,917	55	$9,864	80	$17,781
SERVICES	39	$9,034	106	$29,660	145	$38,694
WHOLESALE	16	$24,089	66	$67,203	82	$91,292
MISC.	30	$35,462	64	$20,930	94	$56,392
* TOTAL *	153	$136,729	419	$263,879	572	$400,608

SCOTT CLASS	DAVENPORT* NO. OF BUS.	 COMPUTED TAX	BETTENDORF NO. OF BUS.	 COMPUTED TAX	LE CLAIRE NO. OF BUS.	 COMPUTED TAX
UTILITIES	15	$676,282	8	$108,955		
BLDG. MTL.	63	$209,309	9	$55,580		
GEN. MDSE.	26	$599,160	5	$183,323		
FOOD	76	$207,781	24	$68,507		
MOTOR VEH.	144	$230,424	39	$46,618	5	$3,209
APPAREL	117	$206,141	16	$22,700		
HOME FURN.	113	$201,945	20	$22,258		
EAT DRINK	236	$504,467	51	$144,491	6	$6,424
SPECIALTY	453	$483,252	133	$94,370	20	$3,698
SERVICES	646	$467,412	160	$190,957	12	$1,736
WHOLESALE	220	$569,030	45	$141,237		
MISC.	268	$431,325	51	$43,820	16	$14,605
* TOTAL *	2,377	$4,806,528	563	$1,122,816	65	$29,752

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$30,773	46	$816,010
BLDG. MTL.	16	$23,847	88	$268,736
GEN. MDSE.	7	$8,895	36	$791,376
FOOD	16	$16,372	116	$292,660
MOTOR VEH.	33	$46,484	221	$326,815
APPAREL			135	$228,841
HOME FURN.	13	$6,237	146	$230,440
EAT DRINK	52	$65,154	345	$720,536
SPECIALTY	119	$34,632	725	$615,952
SERVICES	174	$49,314	998	$729,419
WHOLESALE	65	$131,915	330	$642,182
MISC.	150	$79,582	485	$569,332
* TOTAL *	668	$493,205	3,673	$6,452,301

SHELBY	HARLAN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$7,070	17	$7,070
BLDG. MTL.	14	$12,909	11	$10,711	25	$23,620
GEN. MDSE.	6	$21,534			6	$21,534
FOOD			9	$1,564	9	$1,564
MOTOR VEH.	20	$30,783	22	$8,084	42	$38,867
APPAREL	11	$11,714			11	$11,714
HOME FURN.	11	$13,280	6	$2,467	17	$15,747
EAT DRINK	21	$25,417	24	$11,473	45	$36,890
SPECIALTY	51	$32,197	36	$7,176	87	$39,373
SERVICES	67	$31,110	90	$12,092	157	$43,202
WHOLESALE	22	$35,722	42	$50,055	64	$85,777
MISC.	36	$102,476	51	$7,437	87	$109,913
* TOTAL *	259	$317,142	308	$118,129	567	$435,271

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

SIOUX	HAWARDEN		ORANGE CITY* :		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$8,393	7	$9,596	14	$40,295
GEN. MDSE.					6	$5,736
FOOD	5	$4,073				
MOTOR VEH.	8	$3,755	10	$20,279	13	$20,879
APPAREL	6	$7,530	7	$8,980	9	$8,752
HOME FURN.	6	$3,280	17	$15,051	10	$6,809
EAT DRINK	11	$8,523			9	$12,190
SPECIALTY	15	$5,512	30	$12,718	30	$21,336
SERVICES	37	$9,104	44	$11,302	55	$12,108
WHOLESALE	13	$24,121	17	$49,870	21	$74,118
MISC.	17	$21,113	34	$62,732	39	$43,465
* TOTAL *	123	$95,404	166	$190,528	206	$245,708

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$58,495	21	$58,495
BLDG. MTL.	23	$30,007	49	$88,291
GEN. MDSE.	7	$5,013	13	$10,749
FOOD	13	$7,079	18	$11,152
MOTOR VEH.	35	$33,069	66	$77,982
APPAREL	8	$3,845	30	$29,107
HOME FURN.	22	$13,888	55	$39,028
EAT DRINK	32	$21,595	52	$42,308
SPECIALTY	96	$11,990	171	$51,556
SERVICES	178	$48,337	314	$80,851
WHOLESALE	92	$119,884	143	$267,993
MISC.	101	$59,897	191	$187,227
* TOTAL *	628	$413,099	1,123	$944,734

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

STORY	AMES		NEVADA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$208,949			20	$29,371
BLDG. MTL.	22	$68,191	7	$17,066	25	$26,815
GEN. MDSE.	23	$295,579			11	$11,933
FOOD	26	$93,409	6	$14,758	17	$14,022
MOTOR VEH.	46	$67,628	16	$13,302	38	$23,691
APPAREL	46	$93,265			8	$4,703
HOME FURN.	48	$79,070	8	$5,247	17	$17,492
EAT DRINK	92	$217,163	10	$10,179	38	$29,277
SPECIALTY	208	$179,444	34	$11,018	127	$31,221
SERVICES	255	$258,084	61	$20,473	170	$30,615
WHOLESALE	67	$59,810	15	$50,639	64	$50,961
MISC.	95	$53,111	36	$82,073	84	$23,547
* TOTAL *	935	$1,673,903	193	$224,755	619	$293,646

STORY	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$238,320
BLDG. MTL.	54	$112,072
GEN. MDSE.	34	$307,512
FOOD	49	$122,189
MOTOR VEH.	100	$105,021
APPAREL	54	$97,968
HOME FURN.	73	$101,809
EAT DRINK	140	$256,619
SPECIALTY	369	$221,683
SERVICES	486	$309,172
WHOLESALE	146	$161,410
MISC.	215	$158,731
* TOTAL *	1,747	$2,192,506

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			17	$75,495	17	$75,495
BLDG. MTL.			28	$32,476	28	$32,476
GEN. MDSE.	5	$5,787	8	$21,664	13	$27,451
FOOD			15	$23,517	15	$23,517
MOTOR VEH.	10	$9,918	36	$20,612	46	$30,530
APPAREL	5	$3,807	9	$6,662	14	$10,469
HOME FURN.	7	$7,051	14	$4,476	21	$11,527
EAT DRINK	10	$8,579	37	$30,675	47	$39,254
SPECIALTY	15	$6,226	66	$14,744	81	$20,970
SERVICES	39	$12,532	170	$25,159	209	$37,691
WHOLESALE	13	$91,997	65	$87,467	78	$179,464
MISC.	26	$40,960	63	$12,967	89	$53,927
* TOTAL *	130	$186,857	530	$355,914	660	$542,771

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$17,667
BLDG. MTL.	19	$15,101
GEN. MDSE.	6	$7,644
FOOD	10	$9,034
MOTOR VEH.	21	$11,223
APPAREL	7	$3,489
HOME FURN.	6	$1,868
EAT DRINK	28	$16,682
SPECIALTY	53	$8,756
SERVICES	98	$14,377
WHOLESALE	41	$28,957
MISC.	38	$7,410
* TOTAL *	347	$142,208

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$48,442	8	$6,068	13	$54,510
BLDG. MTL.	7	$21,641	5	$3,163	12	$24,804
GEN. MDSE.	8	$53,836			8	$53,836
FOOD	7	$38,171			7	$38,171
MOTOR VEH.	26	$24,712	10	$4,523	36	$29,235
APPAREL	12	$13,360			12	$13,360
HOME FURN.	13	$14,513	5	$2,178	18	$16,691
EAT DRINK	29	$38,358	12	$3,512	41	$41,870
SPECIALTY	52	$43,501	31	$2,679	83	$46,180
SERVICES	95	$34,407	41	$6,200	136	$40,607
WHOLESALE	13	$29,497	16	$8,429	29	$37,926
MISC.	38	$20,964	31	$5,650	69	$26,614
* TOTAL *	305	$381,402	159	$42,402	464	$423,804

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$10,695
BLDG. MTL.	11	$18,198
GEN. MDSE.	9	$2,602
FOOD	12	$8,263
MOTOR VEH.	26	$8,203
APPAREL		
HOME FURN.	9	$4,870
EAT DRINK	26	$14,063
SPECIALTY	51	$7,269
SERVICES	110	$13,219
WHOLESALE	41	$11,315
MISC.	50	$15,743
* TOTAL *	362	$114,440

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$165,592	15	$12,744	23	$178,336
BLDG. MTL.	17	$60,551	14	$9,644	31	$70,195
GEN. MDSE.	14	$164,490			14	$164,490
FOOD	19	$89,071	7	$2,415	26	$91,486
MOTOR VEH.	61	$70,858	25	$10,511	86	$81,369
APPAREL	26	$31,107			26	$31,107
HOME FURN.	47	$88,779	5	$81	52	$88,860
EAT DRINK	68	$105,960	18	$10,111	86	$116,071
SPECIALTY	168	$97,441	64	$3,389	232	$100,830
SERVICES	247	$98,422	96	$14,594	343	$113,016
WHOLESALE	49	$73,365	29	$19,026	78	$92,391
MISC.	64	$37,233	61	$8,423	125	$45,656
* TOTAL *	788	$1,082,869	334	$90,938	1,122	$1,173,807

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$22,684	16	$22,684
BLDG. MTL.	7	$14,388	15	$17,406	22	$31,794
GEN. MDSE.	7	$43,225			7	$43,225
FOOD	10	$32,659	12	$11,613	22	$44,272
MOTOR VEH.	26	$38,376	36	$22,871	62	$61,247
APPAREL	10	$9,634			10	$9,634
HOME FURN.	9	$7,836	16	$2,317	25	$10,153
EAT DRINK	20	$36,245	29	$13,595	44	$49,840
SPECIALTY	73	$21,855	87	$8,352	160	$30,207
SERVICES	99	$27,839	160	$29,451	259	$57,290
WHOLESALE	30	$35,336	52	$52,561	82	$87,897
MISC.	28	$62,600	67	$23,046	95	$85,646
* TOTAL *	319	$329,993	492	$203,896	811	$533,889

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$51,174	18	$21,652	23	$72,826
BLDG. MTL.	11	$25,303	18	$36,325	29	$61,628
GEN. MDSE.	7	$39,346	9	$8,410	16	$47,756
FOOD	7	$26,722	11	$9,735	18	$36,457
MOTOR VEH.	21	$14,080	27	$19,930	48	$34,010
APPAREL	12	$26,869	5	$714	17	$27,563
HOME FURN.	13	$12,183	14	$6,655	27	$18,838
EAT DRINK	28	$33,237	25	$19,821	53	$53,058
SPECIALTY	51	$22,871	67	$17,847	118	$40,718
SERVICES	80	$43,223	148	$34,613	228	$77,836
WHOLESALE	36	$95,142	60	$101,150	96	$196,292
MISC.	35	$12,183	71	$23,021	106	$35,204
* TOTAL *	306	$402,335	473	$299,873	779	$702,208

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$22,824
BLDG. MTL.	18	$17,925
GEN. MDSE.	5	$4,917
FOOD	9	$10,471
MOTOR VEH.	28	$16,941
APPAREL	6	$4,122
HOME FURN.	5	$2,614
EAT DRINK	18	$12,061
SPECIALTY	61	$9,722
SERVICES	106	$14,312
WHOLESALE	47	$26,675
MISC.	37	$5,772
* TOTAL *	357	$148,356

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$223,730	30	$38,230	36	$261,960
BLDG. MTL.	19	$111,887	23	$21,200	42	$133,087
GEN. MDSE.	16	$284,366	7	$5,361	23	$289,727
FOOD	16	$65,044	24	$8,502	40	$73,546
MOTOR VEH.	51	$74,977	26	$23,452	77	$98,429
APPAREL	47	$79,108	5	$2,589	52	$81,697
HOME FURN.	42	$64,589	15	$4,737	57	$69,326
EAT DRINK	92	$151,435	35	$36,764	127	$188,199
SPECIALTY	148	$99,516	47	$18,353	195	$117,869
SERVICES	299	$145,076	138	$29,961	437	$175,037
WHOLESALE	76	$146,611	56	$70,537	132	$217,148
MISC.	80	$96,151	86	$70,592	166	$166,743
* TOTAL *	892	$1,542,490	492	$330,278	1,384	$1,872,768

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$21,647	10	$21,647
BLDG. MTL.	6	$11,052	15	$18,756	21	$29,808
GEN. MDSE.			5	$15,851	5	$15,851
FOOD	7	$10,843	8	$8,703	15	$19,546
MOTOR VEH.	13	$12,539	23	$12,244	36	$24,783
APPAREL			7	$2,453	7	$2,453
HOME FURN.	6	$4,679	12	$6,187	18	$10,866
EAT DRINK	10	$9,810	25	$19,836	35	$29,646
SPECIALTY	27	$5,868	48	$14,559	75	$20,427
SERVICES	41	$13,848	98	$38,401	139	$52,249
WHOLESALE	11	$10,345	41	$55,670	52	$66,015
MISC.	17	$25,914	50	$26,603	67	$52,517
* TOTAL *	138	$104,898	342	$240,910	480	$345,808

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

WINNESHIEK CLASS	DECORAH* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$17,024	20	$17,024
BLDG. MTL.	11	$28,149	14	$18,215	25	$46,364
GEN. MDSE.	5	$37,276	5	$2,354	10	$39,630
FOOD	9	$26,763	15	$9,035	24	$35,798
MOTOR VEH.	23	$23,260	25	$12,962	48	$36,222
APPAREL	13	$27,377			13	$27,377
HOME FURN.	11	$6,522	8	$6,986	19	$13,508
EAT DRINK	32	$35,933	27	$15,447	59	$51,380
SPECIALTY	58	$44,780	45	$4,331	103	$49,111
SERVICES	77	$41,875	105	$19,950	182	$61,825
WHOLESALE	24	$44,856	43	$66,242	67	$111,098
MISC.	36	$66,005	76	$15,318	112	$81,323
* TOTAL *	299	$382,796	383	$187,864	682	$570,660

WOODBURY CLASS	SIOUX CITY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$505,885	26	$83,270	43	$589,155
BLDG. MTL.	56	$228,597	22	$17,324	78	$245,921
GEN. MDSE.	22	$511,325	7	$5,794	29	$517,119
FOOD	61	$246,645	21	$9,286	82	$255,931
MOTOR VEH.	130	$200,636	46	$29,477	176	$230,113
APPAREL	98	$242,452			98	$242,452
HOME FURN.	81	$114,520	9	$5,309	90	$119,829
EAT DRINK	200	$328,605	50	$35,836	250	$364,441
SPECIALTY	358	$311,511	64	$8,688	422	$320,199
SERVICES	584	$395,250	155	$28,519	739	$423,769
WHOLESALE	214	$487,008	57	$37,236	271	$524,244
MISC.	172	$269,002	105	$34,213	277	$303,215
* TOTAL *	1,993	$3,841,436	562	$294,952	2,555	$4,136,388

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1982

WORTH CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	14	$26,051
BLDG. MTL.	18	$21,153
GEN. MDSE.		
FOOD	8	$9,886
MOTOR VEH.	18	$9,790
APPAREL		
HOME FURN.	10	$5,886
EAT DRINK	20	$13,301
SPECIALTY	46	$8,268
SERVICES	74	$12,955
WHOLESALE	44	$64,494
MISC.	48	$20,384
* TOTAL *	300	$194,166

WRIGHT CLASS	CLARION* NO. OF BUS.	 COMPUTED TAX	EAGLE GROVE NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES					14	$33,686
BLDG. MTL.	8	$10,427	5	$6,104	9	$31,569
GEN. MDSE.					5	$7,223
FOOD					6	$11,960
MOTOR VEH.	15	$8,099	13	$14,875	23	$13,625
APPAREL			7	$6,409		
HOME FURN.			6	$3,113	10	$6,149
EAT DRINK	14	$12,483	14	$9,694	20	$18,775
SPECIALTY	29	$9,269	16	$5,932	37	$14,465
SERVICES	47	$27,716	44	$40,594	103	$18,617
WHOLESALE	15	$18,441	9	$24,696	45	$64,654
MISC.	33	$56,051	26	$34,305	46	$31,253
* TOTAL *	161	$142,486	140	$145,926	318	$272,396

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING SEPTEMBER, 1962

WRIGHT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$33,686
BLDG. MTL.	22	$48,100
GEN. MDSE.	5	$7,223
FOOD	6	$11,980
MOTOR VEH.	51	$36,799
APPAREL	7	$6,409
HOME FURN.	16	$9,262
EAT DRINK	48	$40,952
SPECIALTY	82	$29,666
SERVICES	194	$86,927
WHOLESALE	69	$128,191
MISC.	105	$121,609
* TOTAL *	619	$560,804
LATE FILERS	7,446	$1,816,980
* GRAND TOTAL *	93,923	$103,269,692

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	45	$2,683,949	$60,517	.08%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	594	$111,097,760	$3,332,931	3.23%
ELECTRIC AND GAS UTILITIES	605	$322,761,634	$9,682,731	9.38%
WATER AND SANITATION UTILITIES	641	$26,023,855	$780,665	.76%
TRANSPORTATION COMPANIES	398	$10,666,444	$320,596	.31%
* GROUP TOTALS *	2,238	$470,569,693	$14,116,923	13.67%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,137	$157,555,681	$4,726,325	4.58%
PAINT AND GLASS STORES	260	$12,161,578	$365,402	.35%
HARDWARE STORES	899	$49,994,144	$1,499,563	1.45%
GARDEN SUPPLY STORES	510	$10,326,157	$309,748	.30%
MOBILE HOME DEALERS	58	$327,531	$9,624	.01%
* GROUP TOTALS *	2,864	$230,365,091	$6,910,862	6.69%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	337	$212,045,474	$6,361,292	6.16%
VARIETY STORES	381	$97,123,324	$2,913,488	2.82%
MISCELLANEOUS GENERAL MERCHANDISE STORES	651	$45,378,727	$1,361,356	1.32%
* GROUP TOTALS *	1,369	$354,547,525	$10,636,136	10.30%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	1,670	$177,691,767	$5,330,746	5.16%
MEAT AND FISH MARKETS	50	$139,634	$4,174	.00%
FRUIT AND VEGETABLE MARKETS	23	$162,714	$4,882	.00%
CONFECTIONERY STORES	132	$1,785,116	$53,535	.05%
DAIRY PRODUCT STORES	83	$1,557,277	$46,657	.05%
BAKERIES	137	$1,503,771	$45,111	.04%
MISCELLANEOUS FOOD STORES	275	$1,736,433	$52,073	.05%
* GROUP TOTALS *	2,370	$184,576,732	$5,537,183	5.36%
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	958	$49,505,541	$1,485,161	1.44%
AUTOMOTIVE PARTS	1,198	$63,822,277	$1,914,628	1.85%
GAS STATIONS	3,260	$77,899,533	$2,336,790	2.26%
RECREATIONAL VEHICLES	618	$14,215,154	$426,385	.41%
* GROUP TOTALS *	6,034	$205,442,505	$6,162,964	5.97%
		APPAREL GROUP		
MEN'S AND BOY'S APPAREL STORES	265	$16,763,969	$502,902	.49%
WOMEN'S APPAREL STORES	841	$41,947,813	$1,258,331	1.22%
FAMILY AND CHILDREN'S APPAREL STORES	442	$20,971,444	$628,890	.61%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	526	$27,063,901	$812,198	.79%
OTHER APPAREL STORES	367	$8,292,119	$248,756	.24%
* GROUP TOTALS *	2,441	$115,059,266	$3,451,077	3.34%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	766	$46,902,469	$1,406,763	1.36%
HOME FURNISHING STORES	633	$14,694,149	$440,747	.43%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,582	$50,885,568	$1,526,011	1.48%
* GROUP TOTALS *	2,983	$112,482,186	$3,373,521	3.27%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,461	$259,403,262	$7,778,260	7.53%
DRINKING PLACES	2,451	$56,093,826	$1,681,501	1.63%
* GROUP TOTALS *	6,912	$315,497,108	$9,459,761	9.16%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	733	$45,924,959	$1,377,429	1.33%
LIQUOR STORES	222	$20,236,884	$607,109	.59%
USED MERCHANDISE STORES	1,839	$10,566,133	$317,048	.31%
SPORTING GOODS STORES	1,561	$20,831,283	$624,840	.61%
BOOKS AND STATIONERY STORES	534	$13,752,125	$412,533	.40%
JEWELRY STORES	655	$21,199,612	$635,901	.62%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	1,664	$5,327,275	$159,784	.15%
GIFT AND NOVELTY SHOPS	805	$11,257,573	$337,660	.33%
MAIL ORDER STORES	265	$7,961,093	$238,833	.23%
VENDING MACHINES	292	$11,626,223	$348,761	.34%
DIRECT SELLING	1,792	$11,904,966	$357,159	.35%
FUEL AND ICE DEALERS	414	$12,846,635	$385,394	.37%
FLORISTS	655	$8,676,518	$260,290	.25%
OTHER SPECIALTY SHOPS	3,565	$47,652,246	$1,428,999	1.38%
* GROUP TOTALS *	14,996	$249,769,547	$7,491,740	7.25%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	695	$13,068,533	$392,029	.38%
HOTELS AND OTHER LODGING PLACES	819	$58,630,672	$1,758,900	1.70%
LAUNDRY AND CLEANING	1,051	$17,633,172	$528,419	.51%
PHOTOGRAPHIC STUDIOS	671	$6,686,152	$200,474	.19%
BEAUTY SHOPS	4,495	$22,265,723	$667,830	.65%
BARBER SHOPS	1,144	$5,095,513	$152,822	.15%
SHOE REPAIR SHOPS	181	$1,063,764	$31,904	.03%
FUNERAL HOMES	458	$9,568,214	$287,020	.28%
OTHER PERSONAL SERVICES	468	$2,766,824	$82,990	.08%
BUILDING MAINTENANCE	157	$1,840,179	$55,195	.05%
EMPLOYMENT AGENCIES	74	$1,036,755	$31,102	.03%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,437	$37,791,908	$1,133,596	1.10%
AUTOMOBILE RENTAL AND STORAGE	121	$3,628,775	$114,842	.11%
AUTOMOBILE REPAIR AND SERVICES	4,265	$59,146,346	$1,774,182	1.72%
ELECTRICAL REPAIR	1,077	$14,401,757	$431,943	.42%
WATCH, JEWELRY REPAIR	63	$213,243	$6,394	.01%
FURNITURE REPAIR	884	$2,489,155	$74,673	.07%
MISCELLANEOUS REPAIR	3,184	$39,670,011	$1,190,023	1.15%
MOTION PICTURE THEATRES	241	$11,416,617	$342,489	.33%
AMUSEMENT PARKS AND SERVICES	2,037	$44,118,259	$1,323,066	1.28%
EDUCATION INSTITUTIONS	309	$3,801,387	$114,044	.11%
OTHER SERVICES	1,008	$29,807,901	$894,131	.87%
* GROUP TOTALS *	25,039	$386,340,860	$11,588,068	11.22%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	350	$15,400,500	$462,013	.45%
FURNITURE AND HOME FURNISHINGS	37	$959,308	$28,778	.03%
CONSTRUCTION MATERIALS	1,805	$130,284,145	$3,908,047	3.78%
FARM AND CONSTRUCTION MACHINERY	2,993	$263,013,294	$7,869,991	7.64%
MISCELLANEOUS DURABLE GOODS	356	$12,867,901	$386,045	.37%
APPAREL, PIECE GOODS	42	$2,001,310	$60,040	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	274	$11,563,781	$346,909	.34%
MISCELLANEOUS NONDURABLE GOODS	2,921	$68,853,797	$2,065,240	2.58%
* GROUP TOTALS *	8,778	$524,944,036	$15,747,063	15.25%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	587	$6,418,911	$192,571	.19%
MINING	103	$9,434,902	$283,047	.27%
GENERAL CONTRACTORS	1,217	$24,866,516	$745,997	.72%
PLUMBING AND HEATING CONTRACTORS	1,576	$30,637,072	$918,994	.89%
PAINTING CONTRACTORS	725	$5,083,746	$152,482	.15%
ELECTRICAL CONTRACTORS	1,165	$21,047,906	$631,410	.61%
CARPENTRY CONTRACTORS	847	$5,896,506	$176,910	.17%
OTHER SPECIAL TRADE CONTRACTORS	1,073	$24,770,297	$743,069	.72%
FOOD MANUFACTURERS	139	$2,878,614	$86,350	.08%
APPAREL AND TEXTILE MANUFACTURERS	41	$1,611,484	$48,346	.05%
FURNITURE, WOOD AND PAPER MANUFACTURERS	184	$5,991,184	$179,736	.17%
PUBLISHERS OF BOOKS AND NEWSPAPERS	234	$2,759,618	$82,763	.08%
COMMERCIAL PRINTERS	602	$20,179,948	$605,372	.59%
NONMETALLIC PRODUCT MANUFACTURERS	231	$14,522,817	$435,678	.42%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	633	$41,960,642	$1,258,816	1.22%
MISCELLANEOUS MANUFACTURERS	162	$3,266,201	$97,987	.09%
TEMPORARY RETAILERS	889	$8,532,760	$257,569	.25%
* GROUP TOTALS *	10,408	$229,659,544	$6,897,097	6.66%
* LATE FILERS *	7,446	$60,584,301	$1,816,980	1.76%
** GRAND TOTAL **	93,923	$3,442,742,343	$103,269,892	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING SEPTEMBER, 1982

Counties	No. of Units	Computed Tax Due	Counties	No. of Units	Computed Tax Due
Adair	443	$ 40,257.77	Johnson	3,806	$ 419,701.92
Adams	266	24,741.84	Jones	925	79,442.80
Allamakee	666	67,756.57	Keokuk	678	62,122.20
Appanoose	799	55,705.69	Kossuth	1,106	112,777.14
Audubon	442	45,037.00	Lee	2,244	172,762.74
Benton	1,111	90,484.65	Linn	8,620	755,771.87
Black Hawk	7,342	630,767.93	Louisa	772	65,211.08
Boone	1,397	123,541.86	Lucas	557	44,084.10
Bremer	1,151	102,832.85	Lyon	509	46,233.96
Buchanan	1,127	105,740.42	Madison	693	64,376.45
Buena Vista	1,012	101,913.41	Mahaska	1,165	125,501.62
Butler	859	74,020.83	Marion	1,565	135,856.44
Calhoun	646	61,167.65	Marshall	2,330	198,651.51
Carroll	1,159	127,805.12	Mills	671	66,479.74
Cass	932	89,031.03	Mitchell	573	48,409.37
Cedar	959	102,133.12	Monona	566	46,282.89
Cerro Gordo	2,663	248,651.72	Monroe	496	38,837.85
Cherokee	897	91,549.66	Montgomery	669	62,456.80
Chickasaw	735	60,911.67	Muscatine	2,707	233,662.50
Clarke	466	37,520.00	O'Brien	864	84,383.79
Clay	992	95,731.81	Osceola	411	39,548.08
Clayton	995	89,190.54	Page	850	73,137.70
Clinton	2,774	258,127.93	Palo Alto	595	58,671.70
Crawford	979	89,944.71	Plymouth	1,146	126,714.36
Dallas	1,738	149,672.90	Pocahontas	509	50,836.72
Davis	446	31,752.16	Polk	18,156	1,756,795.37
Decatur	464	36,115.26	Pottawattamie	4,423	402,162.68
Delaware	955	96,352.18	Poweshiek	1,002	90,020.43
Des Moines	2,625	212,580.31	Ringgold	310	28,024.10
Dickinson	831	89,015.10	Sac	626	60,649.93
Dubuque	3,898	339,511.27	Scott	8,246	851,873.05
Emmet	646	60,335.76	Shelby	687	72,375.54
Fayette	1,138	107,172.55	Sioux	1,338	148,836.00
Floyd	946	78,013.39	Story	3,083	309,628.78
Franklin	623	59,113.41	Tama	966	89,170.10
Fremont	451	44,733.27	Taylor	370	31,032.81
Greene	689	59,609.60	Union	753	58,796.52
Grundy	756	77,024.95	Van Buren	408	30,127.24
Guthrie	577	49,002.42	Wapello	2,754	201,028.45
Hamilton	961	91,030.41	Warren	2,024	158,877.81
Hancock	626	60,698.36	Washington	1,109	104,568.79
Hardin	1,162	105,242.81	Wayne	389	35,089.20
Harrison	773	67,531.38	Webster	2,454	218,984.73
Henry	971	79,459.67	Winnebago	634	65,954.52
Howard	480	39,323.50	Winneshiek	936	76,525.93
Humboldt	637	59,615.87	Woodbury	4,839	451,107.02
Ida	432	42,713.89	Worth	388	35,193.62
Iowa	789	78,526.99	Wright	709	69,605.77
Jackson	1,209	88,765.92	Motor Vehicle	10	3,807.32
Jasper	2,072	172,562.49			
Jefferson	805	61,250.80	GRAND TOTAL	150,153	$ 13,813,443.44

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	23	$2,667,159	$80,016	.71%
ELECTRIC AND GAS UTILITIES	21	$10,186,068	$305,583	2.72%
WATER AND SANITATION UTILITIES	3	$221,707	$6,651	.06%
TRANSPORTATION COMPANIES	52	$14,016,458	$420,491	3.74%
* GROUP TOTALS *	99	$27,091,412	$812,741	7.23%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	123	$7,259,431	$217,784	1.94%
PAINT AND GLASS STORES	11	$136,427	$4,091	.04%
HARDWARE STORES	22	$544,278	$16,328	.15%
GARDEN SUPPLY STORES	11	$165,882	$4,978	.04%
MOBILE HOME DEALERS	2	$0	$0	.00%
* GROUP TOTALS *	169	$8,106,018	$243,181	2.16%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	6	$9,250,638	$277,520	2.47%
VARIETY STORES	5	$674,409	$20,232	.18%
MISCELLANEOUS GENERAL MERCHANDISE STORES	7	$119,071	$3,573	.03%
* GROUP TOTALS *	18	$10,044,118	$301,325	2.68%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
	FOOD DEALERS GROUP			
GROCERY STORES	9	$122,857	$3,685	.03%
MEAT AND FISH MARKETS	2	$45	$1	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	2	$1,710	$52	.00%
DAIRY PRODUCT STORES	1	$42,261	$1,268	.01%
BAKERIES	1	$0	$0	.00%
MISCELLANEOUS FOOD STORES	7	$2,403	$72	.00%
* GROUP TOTALS *	22	$169,276	$5,078	.05%
	MOTOR VEHICLE GROUP			
AUTOMOBILE DEALERS	11	$187,123	$5,613	.05%
AUTOMOTIVE PARTS	62	$1,485,284	$44,561	.40%
GAS STATIONS	35	$1,963,751	$58,914	.52%
RECREATIONAL VEHICLES	14	$264,535	$7,935	.07%
* GROUP TOTALS *	122	$3,900,693	$117,023	1.04%
	APPAREL GROUP			
MEN'S AND BOY'S APPAREL STORES	4	$12,279	$369	.00%
WOMEN'S APPAREL STORES	13	$132,335	$3,970	.04%
FAMILY AND CHILDREN'S APPAREL STORES	5	$236,721	$7,161	.06%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	16	$675,192	$20,255	.18%
OTHER APPAREL STORES	14	$40,909	$1,227	.01%
* GROUP TOTALS *	52	$1,099,436	$32,982	.29%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	72	$774,383	$23,233	.21%
HOME FURNISHING STORES	49	$4,600,783	$138,025	1.23%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	96	$2,405,447	$72,142	.64%
* GROUP TOTALS *	217	$7,780,613	$233,400	2.08%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	18	$252,976	$7,588	.07%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	18	$252,976	$7,588	.07%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	5	$80,995	$2,429	.02%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	17	$255,175	$7,657	.07%
SPORTING GOODS STORES	6	$56,944	$1,708	.02%
BOOKS AND STATIONERY STORES	30	$441,405	$13,242	.12%
JEWELRY STORES	16	$170,332	$5,107	.05%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	16	$249,498	$7,485	.07%
GIFT AND NOVELTY SHOPS	14	$818,317	$24,549	.22%
MAIL ORDER STORES	24	$4,979,893	$149,397	1.33%
VENDING MACHINES	29	$961,628	$28,849	.26%
DIRECT SELLING	130	$6,151,979	$184,558	1.64%
FUEL AND ICE DEALERS	35	$412,177	$12,365	.11%
FLORISTS	2	$2,436	$73	.00%
OTHER SPECIALTY SHOPS	171	$12,808,456	$384,258	3.42%
* GROUP TOTALS *	495	$27,389,235	$821,677	7.31%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	67	$1,219,568	$36,587	.33%
HOTELS AND OTHER LODGING PLACES	5	$29,054	$872	.01%
LAUNDRY AND CLEANING	37	$623,852	$18,717	.17%
PHOTOGRAPHIC STUDIOS	25	$338,749	$10,163	.09%
BEAUTY SHOPS	2	$12,415	$371	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	1	$5,129	$154	.00%
OTHER PERSONAL SERVICES	17	$504,962	$15,149	.13%
BUILDING MAINTENANCE	22	$1,193,755	$35,814	.32%
EMPLOYMENT AGENCIES	3	$1,651	$50	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	586	$24,778,621	$743,363	6.61%
AUTOMOBILE RENTAL AND STORAGE	25	$99,261	$2,977	.03%
AUTOMOBILE REPAIR AND SERVICES	22	$2,933,434	$88,003	.78%
ELECTRICAL REPAIR	36	$668,716	$20,661	.18%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	1	$11,459	$344	.00%
MISCELLANEOUS REPAIR	83	$1,374,968	$41,224	.37%
MOTION PICTURE THEATRES	11	$173,288	$5,199	.05%
AMUSEMENT PARKS AND SERVICES	24	$216,256	$6,480	.06%
EDUCATION INSTITUTIONS	4	$36,128	$1,144	.01%
OTHER SERVICES	37	$797,344	$23,919	.21%
* GROUP TOTALS *	1,009	$35,040,612	$1,051,191	9.35%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	54	$1,272,522	$38,172	.34%
FURNITURE AND HOME FURNISHINGS	30	$376,154	$11,286	.10%
CONSTRUCTION MATERIALS	480	$19,160,596	$574,813	5.11%
FARM AND CONSTRUCTION MACHINERY	1,170	$67,508,967	$2,025,271	18.02%
MISCELLANEOUS DURABLE GOODS	94	$3,332,707	$99,981	.89%
APPAREL, PIECE GOODS	16	$549,540	$16,486	.15%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1962

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	63	$1,541,584	$46,244	.41%
MISCELLANEOUS NONDURABLE GOODS	354	$16,050,013	$481,504	4.28%
* GROUP TOTALS *	2,261	$109,792,105	$3,293,757	29.30%
MISCELLANEOUS GROUP				
AGRICULTURE PRODUCTION AND SERVICES	29	$149,518	$4,486	.04%
MINING	9	$751,544	$22,546	.20%
GENERAL CONTRACTORS	230	$7,905,772	$237,179	2.11%
PLUMBING AND HEATING CONTRACTORS	70	$1,774,345	$53,227	.47%
PAINTING CONTRACTORS	14	$106,680	$3,201	.03%
ELECTRICAL CONTRACTORS	55	$2,744,592	$82,338	.73%
CARPENTRY CONTRACTORS	24	$260,468	$7,813	.07%
OTHER SPECIAL TRADE CONTRACTORS	226	$4,593,559	$137,812	1.23%
FOOD MANUFACTURERS	67	$3,752,932	$112,589	1.00%
APPAREL AND TEXTILE MANUFACTURERS	44	$1,214,205	$36,427	.32%
FURNITURE, WOOD AND PAPER MANUFACTURERS	161	$5,837,445	$175,122	1.56%
PUBLISHERS OF BOOKS AND NEWSPAPERS	29	$1,923,442	$57,703	.51%
COMMERCIAL PRINTERS	65	$6,512,601	$195,360	1.74%
NONMETALLIC PRODUCT MANUFACTURERS	315	$17,374,942	$521,251	4.64%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	951	$70,881,408	$2,126,443	18.92%
MISCELLANEOUS MANUFACTURERS	183	$13,414,273	$402,415	3.58%
TEMPORARY RETAILERS	58	$2,038,772	$61,165	.54%
* GROUP TOTALS *	2,530	$141,236,518	$4,237,097	37.69%
* LATE FILERS *	256	$2,804,257	$84,125	.75%
** GRAND TOTAL **	7,268	$374,707,269	$11,241,165	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING SEPTEMBER, 1982

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	674	$324,797
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	1,010	$1,886,012
UTILITIES, COMMUNICATION, AND TRANSPORTATION	517	$418,892
VENDORS (WHOLESALE AND RETAIL)	894	$351,142
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	999	$241,313
SERVICES (OTHER THAN PROFESSIONAL)	506	$96,133
MISCELLANEOUS	128	$89,846
** GRAND TOTAL **	4,728	$3,410,135

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING SEPTEMBER, 1982

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	18	$2,266	JONES	28	$13,979
ADAMS	6	$2,975	KEOKUK	15	$271
ALLAMAKEE	35	$7,464	KOSSUTH	32	$7,915
APPANOOSE	16	$13,607	LEE	84	$79,296
AUDUBON	9	$2,257	LINN	296	$288,966
BENTON	27	$7,057	LOUISA	13	$11,205
BLACK HAWK	217	$405,756	LUCAS	11	$7,980
BOONE	34	$4,917	LYON	29	$2,045
BREMER	35	$5,831	MADISON	8	$571
BUCHANAN	25	$3,299	MAHASKA	36	$30,194
BUENA VISTA	36	$13,067	MARION	38	$25,758
BUTLER	26	$348	MARSHALL	78	$50,833
CALHOUN	14	$7,560	MILLS	10	$2,779
CARROLL	47	$21,966	MITCHELL	25	$939
CASS	37	$9,225	MONONA	23	$1,539
CEDAR	27	$1,918	MONROE	10	$2,567
CERRO GORDO	108	$46,407	MONTGOMERY	28	$10,497
CHEROKEE	18	$464	MUSCATINE	61	$153,963
CHICKASAW	22	$24,640	OBRIEN	39	$5,793
CLARKE	7	$489	OSCEOLA	16	$4,624
CLAY	40	$15,017	PAGE	45	$2,983
CLAYTON	33	$9,376	PALO ALTO	19	$7,769
CLINTON	80	$127,911	PLYMOUTH	29	$18,707
CRAWFORD	31	$30,554	POCAHONTAS	24	$5,186
DALLAS	33	$18,198	POLK	567	$546,781
DAVIS	19	$3,528	POTTAWATTAMIE	122	$42,311
DECATUR	6	$671	POWESHIEK	34	$17,034
DELAWARE	25	$7,284	RINGGOLD	7	$76
DES MOINES	83	$59,200	SAC	35	$11,311
DICKINSON	24	$3,259	SCOTT	227	$197,185
DUBUQUE	175	$222,221	SHELBY	36	$6,446
EMMET	26	$5,790	SIOUX	59	$20,201
FAYETTE	33	$6,160	STORY	89	$45,466
FLOYD	35	$45,128	TAMA	24	$8,146
FRANKLIN	25	$7,470	TAYLOR	9	$203
FREMONT	17	$1,220	UNION	18	$11,521
GREENE	20	$6,155	VAN BUREN	11	$649
GRUNDY	29	$3,143	WAPELLO	63	$50,536
GUTHRIE	18	$1,868	WARREN	28	$12,158
HAMILTON	41	$24,787	WASHINGTON	35	$3,040
HANCOCK	20	$3,445	WAYNE	15	$966
HARDIN	70	$19,203	WEBSTER	76	$26,673
HARRISON	18	$6,879	WINNEBAGO	29	$43,058
HENRY	32	$4,601	WINNESHIEK	31	$9,025
HOWARD	23	$1,283	WOODBURY	167	$117,281
HUMBOLDT	22	$19,460	WORTH	12	$760
IDA	16	$7,376	WRIGHT	32	$8,343
IOWA	20	$18,158			
JACKSON	34	$4,024	OUT OF STATE	0	$0
JASPER	45	$41,198			
JEFFERSON	21	$11,271			
JOHNSON	97	$128,903	GRAND TOTAL	4,728	$3,410,135

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IOWA

Retail Sales and Use Tax Report

Sales of Quarter Ending
December 31, 1982

Compiled by
STATE OF IOWA
DEPARTMENT OF REVENUE
Research & Management Services Division
HOOVER STATE OFFICE BUILDING
DES MOINES
50319
Phone: (515) 281-5777

sales of tangible personal property, consisting of
goods, wares, or merchandise, except as otherwise
provided in this division, sold at retail in the state to
consumers or users; a like rate of tax upon the gross
recei gas,
electr rvice,
incluc any
munic , wa-
ter, h lic in
its pr vided
in this con-
sumer gross
receipts from all sales of tickets or admissions to
places of amusement, fairs, and athletic events except those of elementary and secondary educational
institutions; and a like rate of tax upon that part of
private club membership fees or charges paid for the
privilege of c sports pro-
vided club m

There is h percent
upon the gross receipts derived from the operation of
all forms of amusement devices and games of skill,
games of chance, raffles and bingo games as defined
in chapter 99B, musement enter-
prises operated or the state of Iowa,
such tax to be coll erator in the same
manner as is prov ion of taxes upon
the gross receipts of tickets or admission as provided
in this section.

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FOREWORD

A Retail Sales and Use Tax Report is published for each of the four quarters ending March 31, June 30, September 30, and December 31, and one for the annual period covering sales made between April 1 of one year and March 31 of the following year.

The report utilizes the 1972 Standard Industrial Classification (S.I.C.) codes which classifies businesses according to their major business activity and is used for two presentations of sales tax data and for presentations of retailers use and consumers use tax data. Data in these presentations may be compared to other reports published since June, 1975; however, for prior periods, comparability of the data is limited.

The sales tax section of the report now consists of three presentations. The first subsection, the County and Town presentation, provides data for all towns in Iowa regardless of size for which the minimum number of returns were filed during the reported period. The Non-Permit category presents data for retailers not regularly engaged in selling at retail. The "other" category includes all rural filers and information for towns which did not satisfy the minimum requirement of 10 returns for a quarter or 40 returns for a year.

The second major sales tax presentation provides the number of businesses and computed tax by business group for each county and for selected cities. Breakdowns are provided for all cities over 2,500 population according to the 1970 federal census, for which 40 or more sales tax returns for a quarter or 160 or more returns for a year were received. In order to protect the confidentiality of the data, information for any business group with less than 5 returns for a quarter (20 returns for the annual report) is consolidated in the Miscellaneous group. Data for rural areas and towns not presented separately is provided in the Other column. The third presentation of sales tax data provides a breakdown of state sales tax according to the twelve business groups and over 90 business classes.

The use tax section, presents data for the three use taxes: Motor Vehicle Use, Retailers Use and Consumers Use. Motor Vehicle Use tax data is presented according to the county in which the vehicle is registered. Retailers Use tax data is presented by business group and class. Presentations are made of Consumer Use tax data by both county and business group.

The introductory section of this report continues with a list of relevant terms and their definitions. An account of the development of both the sales and use tax laws and a summary of the data for the period according to tax follows the Glossary. Included in this summary is a comparison of the current period to the same period last year and breakdowns by business group, population group, size of gross receipts and size of computed tax. The introductory section concludes with a section on the local option Hotel/Motel Tax in which a summary of the law and the tax collected is given.

GLOSSARY

TAXABLE SALES	Gross receipts from the sales of tangible personal property and certain services subject to the retail sales and retail use tax minus permitted deductions which include: a) Sales in interstate commerce, b) Sales to government units, c) Sales for resale or processing, d) Sales of gasoline or diesel fuel, e) Sales of vehicles subject to registration, and f) Sales of food, prescription drugs, medical devices and medically prescribed oxygen
COMPUTED TAX DUE	The amount of tax computed to be due based on taxable sales or taxable purchases.
NON-PERMIT	Vendors not regularly engaged in selling at retail and/or not having a permanent place of business.
OTHERS	A. County and Town Section - Businesses located in rural portion of county and those towns with less than 10 businesses filing a return (40 returns for the annual report). B. County and Selected Cities Section - All towns which are below the minimum requirement for separate presentation of 2,500 population and 40 or more sales tax returns (160 returns for the annual report).
BUSINESS CLASSIFICATION	Retailers classed according to the major type of business activity performed. As a result, classes may include sales other than normally suggested by the class title. Classification is based on 1972 Standard Industrial Classification codes.
BUSINESS GROUP	Consolidation of related business classes into twelve business groups. A breakdown of the business classes which compose each group may be found in Section II-C, "Sales Tax by Business Classification".
NUMBER OF BUSINESSES	The number of businesses filing quarterly sales tax returns during the period. The annual report represents the sum of quarterly returns received and therefore, the approximate number of businesses may be computed by dividing the number of returns received by four.

DEVELOPMENT OF RETAIL SALES TAX

A three percent tax is imposed on the gross receipts received from the retail sales of tangible personal property in Iowa and from receipts received for the performance of certain taxable services in this state. The amount of gross receipts is adjusted by the inclusion of the value of goods consumed which were purchased tax exempt less the deduction of any exempt sales.

The sales tax was first imposed in 1934 in Iowa for a three year period at the rate of two percent. As adopted, the tax was imposed only on the gross receipts received from: the sale of tangible personal property; the sale of gas, electricity, water, and communication services; and, the sales of admissions to places of amusement or athletic events.

Since 1934, the tax base has been revised to include gross receipts from: the sales of all forms of amusement devices and commercial amusement enterprises effective April 24, 1947; the renting of rooms by the same person, unless rented for a period of thirty-one or more consecutive days effective as of July 1, 1965; the performance of certain enumerated services as of October 1, 1967; the sale of newsprint and ink used in the printing of any newspapers as of January 1, 1970; and the sales resulting from gambling, games of skill and raffles as of June 2, 1973. As of July 1, 1981, the sales tax was applied to the total purchase price of optional service or warranty contracts which provide for repair parts or labor.

Included in the exemptions which have been provided are: the sale of tangible personal property to be used as railroad rolling stock effective in 1971; the exemption in 1971 of the sale of used motor vehicles subject to registration; and the exemption of food, prescription drugs, and medical devices effective July 1, 1974. The First Session of the 66th General Assembly in 1975 extended the food and drug exemption to apply to sales of medically prescribed oxygen. In 1979 sales by cities and counties, except utility service, were exempted. Further information on allowable deductions is provided in the glossary on page II.

Sales tax rates have been adjusted several times since the enactment of the tax. The original rate of two percent was in effect from the date of enactment until June 30, 1955. Between July 1, 1955, and June 30, 1957, the tax rate was increased to two and one-half percent. The tax rate was again set at two percent effective July 1, 1957, and remained in effect until the enactment of the current rate of three percent effective October 1, 1967.

The Retail Sales Tax section continues on pages IV - IX with a review of data for the period including breakdowns of data by county, population group, business group, amounts of computed tax and a comparison of the present period to the same period last year.

THE QUARTER IN REVIEW

RETAIL SALES TAX BY BUSINESS GROUP
QUARTER ENDING DECEMBER 31, 1982

Retail Sales tax due the Department of Revenue, during the quarter ending December 31, 1982, amounted to $115,939,646, an increase of 5.14 percent from the same quarter in 1981. The number of businesses filing returns increased from 95,481 to 96,910 or 1.5 percent during the same period.

Retail Sales Tax by Business Group

During this period, the Utilities Group showed the largest increase in collections with a 9.66 percent increase. The Services Group followed with an increase of 8.43 percent. The number of businesses showed an increase of 1.5 percent as compared with a decrease of -2.35 percent during the same period in 1981. Nine business groups reported an increase in the number of filers. The Specialty Retail and Services Groups showed the largest increase with 8.36 percent and 5.00 percent respectively, while Motor Vehicles (-3.96 percent) and Home Furnishing (-3.26 percent) Groups showed the largest decrease.

Business Group	# Bus. Dec. 81	# Bus. Dec. 82	% Change # Bus.	Tax Dec. 81	Tax Dec. 82	% Change Tax
Nonresidents	52	41	-21.15%	$ 186,499	$ 122,456	-34.34%
Utilities	2,193	2,263	3.19	15,226,596	16,698,166	9.66
Building Materials	2,968	2,920	-1.62	6,236,024	6,616,712	6.10
General Merchandise	1,368	1,391	1.68	14,596,702	15,253,318	4.50
Food Dealers	2,331	2,417	3.69	5,018,459	5,030,171	0.23
Motor Vehicle	6,313	6,063	-3.96	6,397,609	6,570,973	2.71
Apparel	2,460	2,489	1.18	4,151,330	4,332,440	4.36
Home Furnishings	3,187	3,083	-3.26	3,834,371	3,940,488	2.77
Eating and Drinking	6,549	6,819	4.12	8,122,682	8,740,616	7.61
Specialty Retail	16,158	17,509	8.36	10,040,569	10,409,515	3.67
Services	24,961	26,209	5.00	10,575,498	11,466,745	8.43
Wholesale Goods	9,046	9,237	2.11	17,536,288	18,499,888	5.49
Miscellaneous	10,611	10,612	0.01	6,575,965	6,760,240	2.80
Late Filers	7,284	5,857	-19.59	1,777,478	1,497,918	-15.73
TOTALS	95,481	96,910	1.50%	$110,276,070	$115,939,646	5.14%

NUMBER OF RETURNS FILED, TAXABLE RETAIL SALES, AND COMPUTED TAX BY COUNTY
QUARTER ENDING DECEMBER 31, 1982

Counties	Returns	Taxable Sales	Computed Tax
Adair	391	$ 12,487,747	$ 374,572
Adams	216	6,173,241	185,166
Allamakee	570	16,657,365	499,674
Appanoose	551	15,830,021	474,698
Audubon	354	9,541,810	286,203
Benton	799	21,517,490	645,485
Black Hawk	3,651	190,366,769	5,709,420
Boone	834	23,928,139	717,742
Bremer	850	26,427,455	792,512
Buchanan	730	22,642,255	679,218
Buena Vista	841	31,913,498	957,147
Butler	682	16,443,408	493,238
Calhoun	543	14,254,301	427,613
Carroll	882	35,327,781	1,059,734
Cass	775	25,673,287	770,198
Cedar	721	19,644,109	589,245
Cerro Gordo	1,573	77,076,180	2,312,001
Cherokee	625	22,248,736	667,417
Chickasaw	549	15,598,383	467,937
Clarke	315	9,507,741	285,240
Clay	815	33,754,898	1,012,402
Clayton	826	20,163,592	604,876
Clinton	1,592	66,286,973	1,988,555
Crawford	683	20,819,804	624,546
Dallas	1,024	28,722,802	861,625
Davis	342	6,786,608	203,572
Decatur	335	5,926,572	177,761
Delaware	561	19,209,437	576,245
Des Moines	1,284	63,999,386	1,919,904
Dickinson	682	15,805,934	474,062
Dubuque	2,403	123,978,475	3,718,781
Emmet	491	16,288,926	488,508
Fayette	858	29,499,494	884,762
Floyd	683	21,230,434	636,772
Franklin	503	17,295,088	518,808
Fremont	338	8,620,867	258,599
Greene	493	14,392,024	431,735
Grundy	513	13,903,961	417,066
Guthrie	491	10,484,259	314,502
Hamilton	726	22,544,837	676,217
Hancock	492	14,420,988	432,639
Hardin	917	30,813,655	924,283
Harrison	544	14,355,614	430,647
Henry	639	23,628,428	708,872
Howard	431	13,340,396	400,200
Humboldt	499	15,041,102	451,244
Ida	367	12,063,871	361,905
Iowa	598	20,929,281	627,859
Jackson	795	20,532,391	615,812
Jasper	1,166	40,704,198	1,220,948

Counties	Returns	Taxable Sales	Computed Tax
Jefferson	573	$ 17,887,310	$ 536,372
Johnson	1,988	107,132,387	3,213,319
Jones	754	21,628,365	648,829
Keokuk	585	12,169,328	365,063
Kossuth	847	30,711,980	921,040
Lee	1,267	51,953,912	1,558,306
Linn	4,555	272,977,723	8,188,774
Louisa	333	8,693,073	260,775
Lucas	382	9,198,783	275,949
Lyon	486	10,882,965	326,438
Madison	419	9,455,404	283,679
Mahaska	828	29,399,101	881,969
Marion	891	27,916,116	837,428
Marshall	1,238	54,920,207	1,647,277
Mills	356	10,612,805	318,374
Mitchell	451	13,087,696	392,621
Monona	468	12,990,728	389,713
Monroe	302	6,863,989	205,906
Montgomery	514	16,413,614	492,221
Muscatine	1,132	49,904,351	1,496,976
O'Brien	740	19,962,935	598,797
Osceola	314	8,694,876	260,825
Page	716	23,986,655	719,581
Palo Alto	453	13,253,961	397,586
Plymouth	790	23,913,195	717,320
Pocahontas	498	12,008,127	360,230
Polk	8,308	607,315,355	18,218,700
Pottawattamie	1,974	90,393,068	2,711,677
Poweshiek	695	26,185,441	785,543
Ringgold	243	4,837,967	145,117
Sac	578	14,787,962	443,629
Scott	3,758	238,535,590	7,154,741
Shelby	591	18,023,315	540,592
Sioux	1,130	34,211,875	1,026,290
Story	1,855	82,766,852	2,482,670
Tama	687	19,995,074	599,764
Taylor	366	5,598,487	167,902
Union	477	16,515,578	495,469
Van Buren	374	4,292,926	128,711
Wapello	1,181	44,565,811	1,336,524
Warren	844	18,902,284	567,014
Washington	840	25,903,236	776,961
Wayne	375	5,576,753	167,289
Webster	1,511	70,903,467	2,126,934
Winnebago	493	14,206,443	426,090
Winneshiek	743	22,157,411	664,482
Woodbury	2,577	160,629,611	4,818,455
Worth	312	7,940,259	238,204
Wright	677	21,434,382	642,979
Nonresidents	41	4,081,824	122,456
Late Filers	5,857	49,944,226	1,497,918
TOTAL	96,910	$3,865,128,794	$115,939,646

COMPUTED TAX
BY POPULATION GROUP
QUARTER ENDING DECEMBER, 1983

POPULATION GROUP (CITIES AND TOWNS)	COMPUTED TAX	% OF TAX
50,000 AND OVER	$41,671,951	35.94%
25,000 TO 50,000	$15,029,890	12.96%
10,000 TO 25,000	$9,082,854	7.83%
5,000 TO 10,000	$14,737,864	12.71%
2,500 TO 5,000	$9,628,491	8.30%
1,000 TO 2,500	$10,122,632	8.73%
500 TO 1,000	$5,775,464	4.98%
TOWNS UNDER 500	$3,448,818	2.97%
NON-PERMIT	$203,648	.18%
RURAL	$6,115,578	5.27%
OTHERS	$122,456	.11%
TOTALS	$115,939,646	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

RETAIL SALES TAX COLLECTION PAGE VIII
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1982

SIZE OF TAX DUE		NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $	24.99	28,949	32.00%	$159,897	.14%
25.00 -	49.99	7,471	8.26%	$268,404	.23%
50.00 -	99.99	8,281	9.16%	$593,920	.51%
100.00 -	149.99	4,969	5.49%	$610,945	.53%
150.00 -	199.99	3,464	3.83%	$601,247	.52%
200.00 -	249.99	2,790	3.08%	$624,786	.54%
250.00 -	499.99	9,333	10.32%	$3,384,122	2.92%
500.00 -	999.99	9,479	10.48%	$6,787,398	5.85%
1,000.00 -	1,499.99	4,436	4.90%	$5,423,389	4.68%
1,500.00 -	1,999.99	2,666	2.95%	$4,609,101	3.98%
2,000.00 -	2,499.99	1,593	1.76%	$3,555,176	3.07%
2,500.00 -	2,999.99	1,172	1.30%	$3,206,876	2.77%
3,000.00 -	3,999.99	1,497	1.66%	$5,177,320	4.47%
4,000.00 -	4,999.99	974	1.08%	$4,331,601	3.74%
5,000.00 -	9,999.99	1,976	2.18%	$13,682,428	11.80%
10,000.00 -	24,999.99	1,054	1.17%	$15,729,505	13.57%
25,000.00 -	49,999.99	209	.23%	$6,919,005	5.97%
50,000.00 -	99,999.99	73	.08%	$5,001,410	4.31%
100,000.00 &	OVER	67	.07%	$35,273,116	30.42%
TOTALS		90,453	100.00%*	$115,939,646	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

GROSS SALES AND COMPUTED TAX
BY SIZE OF GROSS SALES
QUARTER ENDING DECEMBER, 1982

SIZE OF GROSS SALES	NO. OF BUS.**	% OF BUS.	GROSS SALES	% OF SALES	COMPUTED TAX	% OF TAX
$ 0 - $ 499	22,150	24.49%	$2,276,572	.03%	$105,364	.09%
500 - 999	5,603	6.19%	$4,084,179	.05%	$126,574	.11%
1,000 - 1,999	7,041	7.78%	$10,232,337	.12%	$288,743	.25%
2,000 - 2,999	4,396	4.86%	$10,871,212	.13%	$297,850	.26%
3,000 - 3,999	3,154	3.49%	$10,962,112	.13%	$300,540	.26%
4,000 - 4,999	2,500	2.76%	$11,226,457	.13%	$295,941	.26%
5,000 - 9,999	7,847	8.68%	$57,047,122	.68%	$1,460,910	1.26%
10,000 - 24,999	11,742	12.98%	$193,623,073	2.31%	$4,821,946	4.16%
25,000 - 49,999	8,272	9.15%	$293,496,712	3.50%	$6,774,180	5.84%
50,000 - 99,999	6,633	7.33%	$467,748,836	5.58%	$9,644,696	8.32%
100,000 - 249,999	5,890	6.51%	$926,955,964	11.06%	$16,003,718	13.80%
250,000 - 499,999	2,490	2.75%	$872,000,441	10.40%	$12,589,220	10.86%
500,000 - 999,999	1,525	1.69%	$1,064,508,425	12.70%	$12,727,539	10.98%
1,000,000 & OVER	1,210	1.34%	$4,459,108,738	53.19%	$50,502,425	43.56%
TOTALS	90,453	100.00%*	$8,394,142,237	100.00%*	$115,939,646	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING
** TOTAL NUMBER OF RETURNS DOES NOT CORRESPOND TO FIGURES PRESENTED IN REMAINING SECTIONS OF REPORT SINCE CONSOLIDATED RETURNS ARE COUNTED AS ONLY ONE RETURN IN THIS SECTION

DEVELOPMENT OF USE TAX

Iowa imposes a use tax at the rate of three percent on the purchase price of tangible personal property which is purchased for use in Iowa. The tax is also imposed in individuals using those services subject to the sales tax when such services are used in Iowa.

A use tax was first imposed in Iowa in 1937 in conjunction with the permanent adoption of the sales tax. Since its adoption, the development of the use tax has generally paralleled that of the sales tax both in terms of tax base and rates. Credits are provided, however, against the amount of use tax due in Iowa for any sales, use or occupational taxes paid to another state.

As presented on page XI, the Iowa use tax is collected under three complimentary use taxes; Retailers Use, Consumers Use, and Motor Vehicle Use. The Retailers Use tax is collected by registered retailers from the purchaser on the sale of all tangible property and taxable services. Retailers located outside of the state who maintain a place of business in Iowa are required to register with the Department and collect the tax on all sales made into Iowa.

Use tax liability which is not paid through a retailer remains the responsibility of the consumer. Purchasers of property on which the tax has not been paid are required to file a quarterly Consumers Use tax return in conjunction with payment of the tax.

A three percent excise is also imposed on the sale of new and used motor vehicles which are subject to registration. The tax is imposed on the taxable price which is the delivered price less cash discounts and the value of any property traded. Payment of the tax is made to either the county treasurer where the vehicle is registered or the Motor Vehicle Division of the Iowa Department of Transportation. Credits are also provided for sales or use taxes paid on motor vehicles to other states.

Pages XI - XII present a review of Retailers Use Tax data by business group and by size of computed tax and a comparison of use tax data for the current period compared to the same period last year.

USE TAX
THE QUARTER IN REVIEW

RETAILERS USE TAX BY BUSINESS GROUP
Number of Returns and Computed Tax
Quarter Ending December 31, 1982

Business Group	No. of Returns	% of Returns	Computed Tax	% of Tax
Utilities	104	1.37%	$ 941,416	8.20%
Building Materials	179	2.34	179,030	1.56
General Merchandise	17	0.22	422,976	3.68
Food Dealers	23	0.30	2,575	0.02
Motor Vehicle	131	1.71	107,483	0.94
Apparel	53	0.69	39,337	0.34
Home Furnishings	232	3.04	283,036	2.47
Eating and Drinking	20	0.26	7,003	0.06
Specialty Retail	505	6.62	1,046,544	9.12
Services	1,048	13.72	1,114,315	9.71
Wholesale Goods	2,343	30.66	2,770,598	24.13
Miscellaneous	2,693	35.24	4,395,142	38.29
Late Filers	293	3.83	170,399	1.48
TOTAL	7,641	100.00%	$11,479,854	100.00%

COMPARISON OF USE TAXES FOR THE QUARTER ENDING
December 31, 1981 and 1982

Use Tax	Dec. 1981	Dec. 1982	% Change
Retailers			
Number of Returns	7,478	7,641	2.18%
Computed Tax	$ 12,143,597	$ 11,479,854	-5.47%
Motor Vehicle			
Number of Returns	118,625	132,651	11.82%
Computed Tax	$ 11,607,145	$ 13,573,794	16.94%
Consumers			
Number of Returns	4,758	4,682	-1.60%
Computed Tax	$ 4,105,721	$ 3,544,959	-13.66%

RETAILERS USE TAX COLLECTION REPORT
BY COMPUTED TAX DUE
QUARTER ENDING DECEMBER, 1982

SIZE OF TAX DUE	NO. OF BUS.**	% OF BUS.	COMPUTED TAX	% OF TAX
NO TAX DUE - $ 24.99	3,218	42.11%	$6,184	.05%
25.00 - 49.99	372	4.87%	$13,370	.12%
50.00 - 99.99	504	6.60%	$36,563	.32%
100.00 - 149.99	332	4.34%	$41,276	.36%
150.00 - 199.99	260	3.40%	$45,210	.39%
200.00 - 249.99	213	2.79%	$47,383	.41%
250.00 - 499.99	680	8.90%	$245,106	2.14%
500.00 - 999.99	644	8.43%	$464,786	4.05%
1,000.00 - 1,499.99	332	4.34%	$410,564	3.58%
1,500.00 - 1,999.99	217	2.84%	$372,776	3.25%
2,000.00 - 2,499.99	158	2.07%	$351,271	3.06%
2,500.00 - 2,999.99	102	1.33%	$281,021	2.45%
3,000.00 - 3,999.99	145	1.90%	$500,221	4.36%
4,000.00 - 4,999.99	88	1.15%	$390,988	3.41%
5,000.00 - 9,999.99	180	2.36%	$1,250,383	10.89%
10,000.00 - 24,999.99	129	1.69%	$1,950,493	16.99%
25,000.00 - 49,999.99	32	.42%	$1,124,178	9.79%
50,000.00 - 99,999.99	22	.29%	$1,438,125	12.53%
100,000.00 & OVER	13	.17%	$2,509,956	21.86%
TOTALS	7,641	100.00%*	$11,479,854	100.00%*

* PERCENTAGES MAY NOT EQUAL 100% DUE TO ROUNDING

LOCAL OPTION HOTEL/MOTEL TAX

As of December 31, 1982, a local option hotel/motel tax is currently imposed in seventeen cities and in one county in Iowa. The tax is instituted, by voter approval, by the local jurisdictions and is collected and processed by the Department of Revenue in conjunction with the retail sales tax. While the tax rate may not exceed a rate of 7 percent, fourteen of the jurisdictions have elected to impose a 5 percent rate, two jurisdictions have imposed a 4 percent rate, and two jurisdictions a 3 percent rate.

The tax is imposed upon the gross receipts from the renting of sleeping rooms, apartments, or sleeping quarters in any hotel, motel, inn, public lodging house, rooming house, tourist court, or in any place where sleeping accommodations are furnished to transient guests. The rooms must be rented for less than 31 consecutive days and be located in the city or county which has authorized the tax. When the tax is imposed by a city, it applies only within the corporate boundaries of that city. When the tax is imposed by a county, it applies only outside the incorporated areas within that county.

The tax collected is certified by the State Treasurer who remits the tax to the local governments imposing the tax. For the quarter ending December 31, 1982, a total of $671,955.72 was certified collected from the following jurisdictions.

Jurisdiction	Tax Rate	Tax Collected(1)	Percentage Change December 81 to December 82
Altoona	5%	$ 6,971.20	15.97%
Ankeny	5%	6,888.23	-7.82
Cedar Rapids	5%	105,671.45	-5.27
Clive	5%	13,498.80	0.07
Council Bluffs	5%	46,534.38	43.94
Davenport	4% (2)	59,030.89	(3)
Des Moines	5%	218,318.37	-1.33
Dubuque	5%	50,813.81	-4.39
Indianola	5%	892.44	-12.65
Johnston	5%	7,697.99	85.59
Muscatine	4%	17,739.93	-11.39
Polk County	5%	29,195.39	-13.15
Sergeant Bluff	3%	910.99	19.12
Sioux City	3%	25,982.08	-20.10
Urbandale	5%	33,569.40	-6.30
Waterloo	5%	23,447.28	-6.45
West Des Moines	5%	22,964.39	9.09
Windsor Heights	5%	1,828.70	-15.49
TOTAL		$671,955.72	(3)

(1) Tax collected represents tax (with adjustments), any tax collected from the previous quarters and any penalty and interest.

(2) Rate increase - 3% to 4% April 1, 1982.

(3) Not comparable to the previous year's quarter.

RETAIL
SALES TAX

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENT	41	$4,081,824	$122,456	.11%
ADAIR COUNTY				
GREENFIELD*	136	$6,226,852	$186,780	.16%
ADAIR	54	$3,161,344	$94,839	.08%
STUART	31	$774,873	$23,248	.02%
BRIDGEWATER	20	$368,268	$11,008	.01%
FONTANELLE	38	$515,800	$15,477	.01%
ORIENT	21	$251,118	$7,531	.01%
NON-PERMIT	2	$4,299	$131	.00%
OTHER	89	$1,185,193	$35,558	.03%
* TOTAL COUNTY *	391	$12,487,747	$374,572	.32%
ADAMS COUNTY				
CORNING*	122	$5,385,453	$161,533	.14%
PRESCOTT	16	$122,968	$3,688	.00%
NON-PERMIT	1	$600	$19	.00%
OTHER	77	$664,220	$19,926	.02%
* TOTAL COUNTY *	216	$6,173,241	$185,166	.16%
ALLAMAKEE COUNTY				
WAUKON*	197	$6,861,837	$205,862	.18%
LANSING	76	$1,792,877	$53,784	.05%
POSTVILLE	95	$4,576,113	$137,242	.12%
NEW ALBIN	33	$699,426	$20,984	.02%
HARPERS FERRY	25	$208,423	$6,254	.01%
WATERVILLE	12	$80,896	$2,428	.00%
NON-PERMIT	3	$2,499	$76	.00%
OTHER	129	$2,435,294	$73,044	.06%
* TOTAL COUNTY *	570	$16,657,365	$499,674	.43%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
APPANOOSE COUNTY				
CENTERVILLE*	289	$13,290,683	$398,662	.34%
CINCINNATI	15	$72,117	$2,149	.00%
MORAVIA	46	$444,967	$13,353	.01%
MOULTON	34	$437,169	$13,023	.01%
MYSTIC	20	$74,229	$2,226	.00%
NON-PERMIT	3	$11,899	$358	.00%
OTHER	144	$1,498,957	$44,927	.04%
* TOTAL COUNTY *	551	$15,830,021	$474,698	.41%
AUDUBON COUNTY				
AUDUBON*	177	$6,895,354	$206,842	.18%
EXIRA	60	$1,810,888	$54,306	.05%
BRAYTON	11	$65,356	$1,945	.00%
KIMBALLTON	23	$356,005	$10,679	.01%
NON-PERMIT	1	$10,200	$307	.00%
OTHER	82	$404,007	$12,124	.01%
* TOTAL COUNTY *	354	$9,541,810	$286,203	.25%
BENTON COUNTY				
BELLE PLAINE	127	$3,931,703	$117,907	.10%
VINTON*	209	$9,549,673	$286,489	.25%
BLAIRSTOWN	45	$1,663,770	$49,912	.04%
SHELLSBURG	28	$488,931	$14,668	.01%
VAN HORNE	32	$461,763	$13,854	.01%
ATKINS	32	$551,975	$16,559	.01%
GARRISON	19	$141,276	$4,240	.00%
KEYSTONE	39	$2,096,434	$62,892	.05%
MT AUBURN	12	$188,105	$5,644	.00%
NEWHALL	31	$536,441	$16,093	.01%
NORWAY	29	$641,869	$19,256	.02%
URBANA	26	$195,961	$5,877	.01%
WALFORD	13	$232,994	$6,991	.01%
NON-PERMIT	7	$20,330	$616	.00%
OTHER	150	$816,265	$24,487	.02%
* TOTAL COUNTY *	799	$21,517,490	$645,485	.56%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BLACK HAWK COUNTY				
WATERLOO*	2,096	$133,589,071	$4,006,864	3.46%
CEDAR FALLS	962	$45,517,615	$1,364,829	1.18%
EVANSDALE	110	$1,658,644	$49,684	.04%
ELK RUN HTS	15	$110,430	$3,305	.00%
HUDSON	70	$1,603,155	$48,093	.04%
LA PORTE CITY	113	$1,766,029	$52,983	.05%
DUNKERTON	38	$782,962	$23,486	.02%
JANESVILLE	11	$103,950	$3,120	.00%
GILBERTVILLE	34	$391,216	$11,737	.01%
RAYMOND	14	$634,127	$19,008	.02%
WASHBURN	29	$180,917	$5,427	.00%
NON-PERMIT	48	$986,117	$29,608	.03%
OTHER	111	$3,042,535	$91,276	.08%
* TOTAL COUNTY *	3,651	$190,366,769	$5,709,420	4.92%
BOONE COUNTY				
BOONE*	463	$17,809,040	$534,246	.46%
MADRID	84	$1,731,691	$51,866	.04%
OGDEN	91	$1,972,627	$59,183	.05%
BOXHOLM	16	$220,318	$6,911	.01%
PILOT MOUND	11	$72,226	$2,166	.00%
NON-PERMIT	2	$499	$16	.00%
OTHER	167	$2,111,738	$63,354	.05%
* TOTAL COUNTY *	834	$23,928,139	$717,742	.62%
BREMER COUNTY				
WAVERLY*	309	$15,926,310	$477,603	.41%
SUMNER	124	$4,032,158	$120,917	.10%
TRIPOLI	62	$1,473,308	$44,200	.04%
DENVER	71	$1,355,175	$40,656	.04%
JANESVILLE	25	$371,007	$11,071	.01%
READLYN	43	$850,003	$25,475	.02%
FREDERIKA	13	$53,334	$1,599	.00%
PLAINFIELD	27	$523,541	$15,707	.01%
NON-PERMIT	3	$1,899	$59	.00%
OTHER	173	$1,840,720	$55,225	.05%
* TOTAL COUNTY *	850	$26,427,455	$792,512	.68%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUCHANAN COUNTY				
INDEPENDENCE*	258	$11,978,716	$359,327	.31%
JESUP	81	$2,435,977	$73,077	.06%
FAIRBANK	47	$1,056,763	$31,699	.03%
HAZLETON	39	$789,929	$23,695	.02%
LAMONT	26	$342,312	$10,261	.01%
WINTHROP	49	$1,098,095	$32,943	.03%
AURORA	14	$517,920	$15,536	.01%
BRANDON	25	$180,200	$5,406	.00%
QUASQUETON	13	$144,151	$4,324	.00%
ROWLEY	17	$288,115	$8,643	.01%
NON-PERMIT	4	$21,266	$641	.00%
OTHER	157	$3,788,811	$113,666	.10%
* TOTAL COUNTY *	730	$22,642,255	$679,218	.59%
BUENA VISTA COUNTY				
STORM LAKE*	400	$21,952,821	$658,373	.57%
ALTA	78	$2,750,826	$82,527	.07%
ALBERT CITY	48	$1,492,293	$44,749	.04%
MARATHON	19	$363,049	$10,890	.01%
NEWELL	58	$1,594,734	$47,842	.04%
SIOUX RAPIDS	68	$1,621,680	$48,629	.04%
LAKESIDE	16	$208,374	$6,250	.01%
REMBRANDT	19	$191,205	$5,736	.00%
LINN GROVE	16	$65,503	$1,964	.00%
NON-PERMIT	3	$5,199	$159	.00%
OTHER	116	$1,667,814	$50,028	.04%
* TOTAL COUNTY *	841	$31,913,498	$957,147	.83%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
BUTLER COUNTY				
CLARKSVILLE	68	$1,161,884	$34,858	.03%
GREENE	83	$2,648,249	$79,422	.07%
PARKERSBURG	91	$2,452,144	$73,561	.06%
SHELL ROCK	58	$755,466	$22,662	.02%
ALLISON*	72	$3,605,653	$108,169	.09%
APLINGTON	54	$1,954,153	$58,628	.05%
DUMONT	42	$1,072,138	$32,149	.03%
NEW HARTFORD	31	$440,193	$13,197	.01%
AREDALE	12	$158,897	$4,753	.00%
BRISTOW	20	$120,652	$3,614	.00%
NON-PERMIT	2	$1,333	$41	.00%
OTHER	149	$2,072,646	$62,184	.05%
* TOTAL COUNTY *	682	$16,443,408	$493,238	.43%
CALHOUN COUNTY				
LAKE CITY	112	$3,326,595	$99,801	.09%
MANSON	95	$3,076,454	$92,294	.08%
ROCKWELL CITY*	121	$3,853,377	$115,581	.10%
LOHRVILLE	41	$300,267	$9,008	.01%
POMEROY	41	$1,154,862	$34,647	.03%
FARNHAMVILLE	29	$1,769,460	$53,084	.05%
SOMERS	12	$15,163	$455	.00%
NON-PERMIT	1	$29,733	$893	.00%
OTHER	91	$728,390	$21,850	.02%
* TOTAL COUNTY *	543	$14,254,301	$427,613	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CARROLL COUNTY				
CARROLL*	409	$23,578,369	$707,281	.61%
COON RAPIDS	77	$2,323,926	$69,715	.06%
MANNING	89	$2,655,217	$79,637	.07%
BREDA	42	$688,455	$20,654	.02%
GLIDDEN	54	$1,695,093	$50,852	.04%
ARCADIA	29	$585,860	$17,576	.02%
DEDHAM	17	$426,541	$12,799	.01%
HALBUR	17	$1,276,246	$38,277	.03%
LANESBORO	10	$190,533	$5,718	.00%
TEMPLETON	25	$436,999	$13,110	.01%
NON-PERMIT	2	$2,366	$72	.00%
OTHER	111	$1,468,176	$44,043	.04%
* TOTAL COUNTY *	882	$35,327,781	$1,059,734	.91%
CASS COUNTY				
ATLANTIC*	375	$18,767,920	$563,032	.49%
ANITA	78	$1,256,388	$37,686	.03%
GRISWOLD	84	$1,927,406	$57,822	.05%
LEWIS	31	$508,464	$15,253	.01%
CUMBERLAND	23	$325,497	$9,767	.01%
MARNE	12	$53,565	$1,607	.00%
MASSENA	42	$1,364,586	$40,939	.04%
WIOTA	10	$89,367	$2,682	.00%
NON-PERMIT	5	$5,032	$156	.00%
OTHER	115	$1,375,062	$41,254	.04%
* TOTAL COUNTY *	775	$25,673,287	$770,198	.66%
CEDAR COUNTY				
TIPTON*	191	$7,662,178	$229,828	.20%
DURANT	70	$2,198,021	$65,930	.06%
MECHANICSVILLE	38	$497,760	$14,931	.01%
WEST BRANCH	86	$1,812,080	$54,355	.05%
CLARENCE	58	$1,235,321	$37,058	.03%
LOWDEN	50	$1,344,326	$40,332	.03%
STANWOOD	51	$1,126,823	$33,803	.03%
BENNETT	36	$720,874	$21,606	.02%
NON-PERMIT	6	$74,493	$2,238	.00%
OTHER	135	$2,972,233	$89,164	.08%
* TOTAL COUNTY *	721	$19,644,109	$589,245	.51%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CERRO GORDO COUNTY				
MASON CITY*	968	$60,558,179	$1,816,670	1.57%
CLEAR LAKE	299	$12,058,616	$361,562	.31%
VENTURA	24	$231,312	$6,935	.01%
ROCKWELL	47	$601,401	$18,043	.02%
DOUGHERTY	12	$87,335	$2,620	.00%
MESERVEY	25	$214,902	$6,446	.01%
PLYMOUTH	12	$210,580	$6,318	.01%
SWALEDALE	17	$173,303	$5,201	.00%
THORNTON	27	$416,586	$12,498	.01%
NON-PERMIT	4	$4,699	$143	.00%
OTHER	138	$2,519,267	$75,565	.07%
* TOTAL COUNTY *	1,573	$77,076,180	$2,312,001	1.99%
CHEROKEE COUNTY				
CHEROKEE*	306	$17,160,864	$514,790	.44%
MARCUS	76	$1,881,333	$56,429	.05%
AURELIA	64	$848,050	$25,443	.02%
CLEGHORN	11	$265,230	$7,956	.01%
MERIDEN	13	$155,904	$4,678	.00%
QUIMBY	25	$637,352	$19,120	.02%
WASHTA	17	$55,055	$1,652	.00%
NON-PERMIT	1	$1,566	$48	.00%
OTHER	112	$1,243,382	$37,301	.03%
* TOTAL COUNTY *	625	$22,248,736	$667,417	.58%
CHICKASAW COUNTY				
NEW HAMPTON*	185	$8,415,805	$252,483	.22%
NASHUA	75	$2,383,283	$71,500	.06%
FREDERICKSBURG	58	$1,197,234	$35,901	.03%
LAWLER	36	$1,058,189	$31,745	.03%
ALTA VISTA	22	$524,271	$15,730	.01%
IONIA	20	$293,146	$8,794	.01%
NON-PERMIT	3	$1,932	$59	.00%
OTHER	150	$1,724,523	$51,725	.04%
* TOTAL COUNTY *	549	$15,598,383	$467,937	.40%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLARKE COUNTY				
OSCEOLA*	214	$8,441,230	$253,242	.22%
MURRAY	28	$248,818	$7,464	.01%
WOODBURN	11	$38,317	$1,149	.00%
NON-PERMIT	1	$232	$7	.00%
OTHER	61	$779,143	$23,378	.02%
* TOTAL COUNTY *	315	$9,507,741	$285,240	.25%
CLAY COUNTY				
SPENCER*	542	$28,342,474	$850,095	.73%
EVERLY	42	$2,217,334	$66,521	.06%
PETERSON	40	$773,359	$23,154	.02%
DICKENS	11	$148,978	$4,470	.00%
FOSTORIA	12	$194,445	$5,834	.01%
ROYAL	30	$272,209	$8,167	.01%
WEBB	18	$174,732	$5,242	.00%
NON-PERMIT	6	$458,232	$13,750	.01%
OTHER	114	$1,173,135	$35,169	.03%
* TOTAL COUNTY *	815	$33,754,898	$1,012,402	.87%
CLAYTON COUNTY				
ELKADER*	123	$6,264,163	$187,922	.16%
GUTTENBERG	99	$2,537,946	$76,119	.07%
MONONA	81	$2,303,740	$69,098	.06%
STRAWBERRY PT	69	$1,740,278	$52,213	.05%
EDGEWOOD	44	$1,589,745	$47,696	.04%
GARNAVILLO	47	$833,842	$25,012	.02%
MARQUETTE	21	$154,162	$4,625	.00%
MCGREGOR	80	$929,270	$27,877	.02%
FARMERSBURG	22	$262,310	$7,868	.01%
LUANA	22	$438,230	$13,148	.01%
ST OLAF	11	$79,173	$2,377	.00%
VOLGA CITY	21	$174,561	$5,238	.00%
NON-PERMIT	7	$21,331	$642	.00%
OTHER	173	$2,834,741	$85,041	.07%
* TOTAL COUNTY *	826	$20,163,592	$604,876	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
CLINTON COUNTY				
CLINTON*	871	$51,254,067	$1,537,570	1.33%
DE WITT	194	$7,876,364	$236,299	.20%
CAMANCHE	86	$1,060,885	$31,821	.03%
DELMAR	16	$173,372	$5,201	.00%
GRAND MOUND	33	$204,475	$6,132	.01%
LOST NATION	49	$636,459	$19,092	.02%
WHEATLAND	43	$936,678	$28,099	.02%
CALAMUS	21	$434,346	$13,031	.01%
CHARLOTTE	17	$435,849	$13,076	.01%
GOOSE LAKE	13	$75,768	$2,274	.00%
LOW MOOR	23	$224,903	$6,748	.01%
NON-PERMIT	8	$96,164	$2,889	.00%
OTHER	218	$2,877,643	$86,323	.07%
* TOTAL COUNTY *	1,592	$66,286,973	$1,988,555	1.72%
CRAWFORD COUNTY				
DENISON*	298	$13,906,588	$417,192	.36%
CHARTER OAK	44	$1,018,332	$30,552	.03%
DOW CITY	30	$232,095	$6,961	.01%
MANILLA	42	$1,096,536	$32,897	.03%
SCHLESWIG	60	$1,356,484	$40,657	.04%
VAIL	23	$209,800	$6,294	.01%
KIRON	24	$399,924	$12,000	.01%
RICKETTS	14	$94,909	$2,849	.00%
WESTSIDE	28	$909,336	$27,281	.02%
NON-PERMIT	3	$14,799	$446	.00%
OTHER	117	$1,581,001	$47,417	.04%
* TOTAL COUNTY *	683	$20,819,804	$624,546	.54%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DALLAS COUNTY				
PERRY	289	$11,628,552	$354,807	.31%
ADEL*	134	$5,282,613	$158,481	.14%
DALLAS CENTER	65	$794,487	$23,836	.02%
DEXTER	33	$742,345	$22,269	.02%
REDFIELD	46	$413,245	$12,395	.01%
WAUKEE	65	$2,090,036	$62,700	.05%
WOODWARD	41	$1,133,718	$34,014	.03%
BOUTON	10	$38,552	$1,156	.00%
DE SOTO	20	$208,199	$6,246	.01%
GRANGER	34	$1,346,378	$40,391	.03%
LINDEN	16	$85,926	$2,579	.00%
MINBURN	19	$276,373	$8,291	.01%
VAN METER	27	$385,987	$11,579	.01%
NON-PERMIT	9	$17,864	$541	.00%
OTHER	216	$4,078,527	$122,340	.11%
* TOTAL COUNTY *	1,024	$28,722,802	$861,625	.74%
DAVIS COUNTY				
BLOOMFIELD*	165	$5,073,258	$152,170	.13%
DRAKESVILLE	15	$70,607	$2,119	.00%
PULASKI	15	$283,493	$8,505	.01%
NON-PERMIT	2	$433	$15	.00%
OTHER	145	$1,358,817	$40,763	.04%
* TOTAL COUNTY *	342	$6,786,608	$203,572	.18%
DECATUR COUNTY				
LAMONI	87	$2,066,704	$62,002	.05%
LEON*	109	$2,999,147	$89,942	.08%
DAVIS CITY	11	$41,262	$1,237	.00%
DECATUR CITY	12	$171,278	$5,138	.00%
GARDEN GROVE	11	$48,236	$1,447	.00%
GRAND RIVER	12	$86,874	$2,606	.00%
WELDON	12	$178,881	$5,365	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	81	$334,190	$10,024	.01%
* TOTAL COUNTY *	335	$5,926,572	$177,761	.15%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DELAWARE COUNTY				
MANCHESTER*	235	$12,894,350	$386,822	.33%
EARLVILLE	43	$791,701	$23,741	.02%
HOPKINTON	36	$824,113	$24,724	.02%
COLESBURG	23	$444,825	$13,314	.01%
DELHI	25	$679,314	$20,380	.02%
GREELEY	16	$219,553	$6,588	.01%
RYAN	21	$180,827	$5,428	.00%
NON-PERMIT	2	$599	$19	.00%
OTHER	160	$3,174,155	$95,229	.08%
* TOTAL COUNTY *	561	$19,209,437	$576,245	.50%
DES MOINES COUNTY				
BURLINGTON*	814	$44,776,240	$1,343,192	1.16%
MEDIAPOLIS	86	$2,863,723	$85,912	.07%
WEST BURLINGTON	161	$13,255,059	$397,657	.34%
DANVILLE	32	$959,249	$28,779	.02%
MIDDLETOWN	10	$37,874	$1,137	.00%
NON-PERMIT	6	$5,099	$158	.00%
OTHER	175	$2,102,142	$63,069	.05%
* TOTAL COUNTY *	1,284	$63,999,386	$1,919,904	1.66%
DICKINSON COUNTY				
MILFORD	112	$2,504,580	$75,141	.06%
SPIRIT LAKE*	207	$7,965,426	$238,922	.21%
ARNOLDS PARK	84	$923,225	$27,693	.02%
LAKE PARK	62	$1,761,673	$52,847	.05%
OKOBOJI	37	$922,415	$27,625	.02%
SUPERIOR	11	$174,323	$5,230	.00%
TERRIL	23	$390,663	$11,721	.01%
NON-PERMIT	3	$3,965	$119	.00%
OTHER	143	$1,158,664	$34,764	.03%
* TOTAL COUNTY *	682	$15,805,934	$474,062	.41%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DUBUQUE COUNTY				
DUBUQUE*	1,669	$102,021,935	$3,060,114	2.64%
CASCADE	85	$3,366,034	$100,981	.09%
DYERSVILLE	168	$9,670,479	$290,055	.25%
EPWORTH	35	$664,222	$19,926	.02%
FARLEY	46	$1,031,996	$30,964	.03%
BERNARD	23	$264,401	$7,932	.01%
HOLY CROSS	20	$401,463	$12,042	.01%
LUXEMBURG	13	$132,225	$3,967	.00%
NEW VIENNA	25	$663,215	$19,897	.02%
PEOSTA	17	$238,903	$7,168	.01%
SHERRILL	10	$39,887	$1,196	.00%
WORTHINGTON	24	$364,600	$10,939	.01%
NON-PERMIT	19	$89,563	$2,710	.00%
OTHER	249	$5,029,552	$150,890	.13%
* TOTAL COUNTY *	2,403	$123,978,475	$3,718,781	3.21%
EMMET COUNTY				
ESTHERVILLE*	279	$13,029,155	$390,716	.34%
ARMSTRONG	74	$1,578,198	$47,344	.04%
RINGSTED	25	$897,239	$26,919	.02%
WALLINGFORD	20	$195,277	$5,858	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	93	$589,057	$17,671	.02%
* TOTAL COUNTY *	491	$16,288,926	$488,508	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FAYETTE COUNTY				
OELWEIN	290	$12,617,356	$378,421	.33%
FAYETTE	66	$1,082,800	$32,477	.03%
WEST UNION*	129	$5,624,278	$168,607	.15%
ARLINGTON	27	$511,455	$15,345	.01%
CLERMONT	26	$1,600,971	$48,031	.04%
ELGIN	39	$1,003,757	$30,114	.03%
HAWKEYE	26	$709,787	$21,288	.02%
MAYNARD	24	$1,309,310	$39,280	.03%
ST LUCAS	15	$288,314	$8,649	.01%
WADENA	15	$67,413	$2,024	.00%
WAUCOMA	17	$415,239	$12,455	.01%
WESTGATE	12	$70,882	$2,127	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	172	$4,197,932	$125,944	.11%
* TOTAL COUNTY *	858	$29,499,494	$884,762	.76%
FLOYD COUNTY				
CHARLES CITY*	334	$15,680,814	$470,297	.41%
NORA SPRINGS	67	$995,600	$29,867	.03%
ROCKFORD	49	$848,404	$25,452	.02%
FLOYD	21	$175,380	$5,262	.00%
MARBLE ROCK	29	$393,136	$11,795	.01%
RUDD	26	$387,751	$11,627	.01%
NON-PERMIT	3	$2,199	$67	.00%
OTHER	154	$2,747,150	$82,405	.07%
* TOTAL COUNTY *	683	$21,230,434	$636,772	.55%
FRANKLIN COUNTY				
HAMPTON*	241	$10,412,477	$312,357	.27%
ACKLEY	12	$133,662	$4,009	.00%
SHEFFIELD	60	$1,428,688	$42,854	.04%
ALEXANDER	15	$212,901	$6,388	.01%
COULTER	19	$258,069	$7,720	.01%
GENEVA	13	$363,802	$10,915	.01%
LATIMER	34	$1,682,052	$50,461	.04%
NON-PERMIT	3	$666	$20	.00%
OTHER	106	$2,802,771	$84,084	.07%
* TOTAL COUNTY *	503	$17,295,088	$518,808	.45%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FREMONT COUNTY				
HAMBURG	70	$2,587,228	$77,615	.07%
SIDNEY*	64	$1,031,816	$30,929	.03%
TABOR	56	$595,251	$17,858	.02%
FARRAGUT	18	$297,368	$8,921	.01%
RANDOLPH	12	$155,928	$4,679	.00%
RIVERTON	14	$153,642	$4,608	.00%
THURMAN	12	$55,525	$1,666	.00%
NON-PERMIT	2	$161,000	$4,830	.00%
OTHER	90	$3,583,109	$107,493	.09%
* TOTAL COUNTY *	338	$8,620,867	$258,599	.22%
GREENE COUNTY				
JEFFERSON*	223	$9,566,506	$286,974	.25%
CHURDAN	36	$272,439	$8,173	.01%
GRAND JCT	64	$1,405,371	$42,159	.04%
SCRANTON	41	$676,528	$20,294	.02%
PATON	32	$915,012	$27,449	.02%
RIPPEY	18	$213,565	$6,407	.01%
NON-PERMIT	4	$5,165	$157	.00%
OTHER	75	$1,337,438	$40,122	.03%
* TOTAL COUNTY *	493	$14,392,024	$431,735	.37%
GRUNDY COUNTY				
GRUNDY CENTER*	136	$6,539,640	$196,185	.17%
REINBECK	91	$1,888,855	$56,667	.05%
CONRAD	54	$1,483,449	$44,496	.04%
DIKE	44	$1,327,270	$39,817	.03%
WELLSBURG	47	$1,301,925	$39,020	.03%
BEAMAN	15	$385,631	$11,569	.01%
HOLLAND	17	$119,834	$3,593	.00%
NON-PERMIT	2	$1,199	$38	.00%
OTHER	107	$856,158	$25,681	.02%
* TOTAL COUNTY *	513	$13,903,961	$417,066	.36%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GUTHRIE COUNTY				
GUTHRIE CENTER*	128	$4,207,715	$126,202	.11%
PANORA	70	$1,573,567	$47,207	.04%
STUART	62	$1,966,204	$58,989	.05%
BAYARD	31	$723,735	$21,713	.02%
CASEY	29	$382,325	$11,469	.01%
BAGLEY	25	$700,064	$21,003	.02%
JAMAICA	12	$74,613	$2,238	.00%
MENLO	20	$252,788	$7,582	.01%
YALE	22	$200,581	$6,016	.01%
NON-PERMIT	7	$16,531	$499	.00%
OTHER	85	$386,136	$11,584	.01%
* TOTAL COUNTY *	491	$10,484,259	$314,502	.27%
HAMILTON COUNTY				
WEBSTER CITY*	347	$12,624,589	$378,616	.33%
JEWELL	66	$3,058,303	$91,749	.08%
STRATFORD	47	$1,251,083	$37,529	.03%
WILLIAMS	33	$1,151,495	$34,546	.03%
BLAIRSBURG	18	$301,157	$9,024	.01%
ELLSWORTH	23	$880,364	$26,411	.02%
KAMRAR	16	$157,393	$4,724	.00%
RANDALL	14	$245,586	$7,368	.01%
STANHOPE	22	$344,733	$10,342	.01%
NON-PERMIT	5	$11,665	$352	.00%
OTHER	135	$2,518,469	$75,556	.07%
* TOTAL COUNTY *	726	$22,544,837	$676,217	.58%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HANCOCK COUNTY				
BRITT	126	$4,101,419	$123,040	.11%
GARNER*	104	$5,960,089	$178,804	.15%
KANAWHA	44	$1,498,994	$44,969	.04%
KLEMME	29	$573,316	$17,201	.01%
CORWITH	23	$719,775	$21,594	.02%
CRYSTAL LAKE	13	$219,313	$6,579	.01%
GOODELL	14	$69,677	$2,092	.00%
WODEN	18	$402,533	$12,076	.01%
FOREST CITY	11	$162,593	$4,878	.00%
NON-PERMIT	4	$5,865	$180	.00%
OTHER	106	$707,414	$21,226	.02%
* TOTAL COUNTY *	492	$14,420,988	$432,639	.37%
HARDIN COUNTY				
IOWA FALLS	287	$13,971,058	$419,011	.36%
ACKLEY	93	$1,985,746	$59,563	.05%
ELDORA*	156	$4,160,315	$124,807	.11%
ALDEN	45	$1,475,100	$44,252	.04%
HUBBARD	57	$2,709,600	$81,289	.07%
RADCLIFFE	31	$685,340	$20,561	.02%
NEW PROVIDENCE	10	$455,392	$13,662	.01%
STEAMBOAT ROCK	20	$388,321	$11,651	.01%
UNION	31	$1,097,947	$32,941	.03%
NON-PERMIT	1	$1,866	$57	.00%
OTHER	186	$3,882,970	$116,489	.10%
* TOTAL COUNTY *	917	$30,813,655	$924,283	.80%
HARRISON COUNTY				
DUNLAP	67	$2,220,593	$66,618	.06%
LOGAN*	75	$2,201,459	$66,047	.06%
MISSOURI VALLEY	136	$5,668,166	$170,043	.15%
WOODBINE	68	$1,442,862	$43,265	.04%
MONDAMIN	27	$464,505	$13,936	.01%
PERSIA	21	$137,682	$4,130	.00%
PISGAH	26	$166,674	$4,998	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	124	$2,053,673	$61,610	.05%
* TOTAL COUNTY *	544	$14,355,614	$430,647	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HENRY COUNTY				
MT PLEASANT*	272	$15,124,591	$453,740	.39%
NEW LONDON	65	$1,199,137	$35,978	.03%
WAYLAND	36	$717,236	$21,520	.02%
WINFIELD	63	$2,500,527	$75,016	.06%
MT UNION	10	$350,543	$10,517	.01%
OLDS	18	$570,454	$17,113	.01%
SALEM	17	$128,208	$3,847	.00%
NON-PERMIT	7	$525,599	$15,772	.01%
OTHER	151	$2,512,133	$75,369	.07%
* TOTAL COUNTY *	639	$22,628,428	$708,872	.61%
HOWARD COUNTY				
CRESCO*	190	$9,019,369	$270,582	.23%
ELMA	39	$571,327	$17,137	.01%
LIME SPRINGS	38	$975,067	$29,241	.03%
RICEVILLE	19	$521,585	$15,645	.01%
CHESTER	22	$150,125	$4,504	.00%
PROTIVIN	23	$1,087,625	$32,620	.03%
NON-PERMIT	0	$0	$0	.00%
OTHER	100	$1,015,298	$30,461	.03%
* TOTAL COUNTY *	431	$13,340,396	$400,200	.35%
HUMBOLDT COUNTY				
HUMBOLDT	225	$11,983,147	$359,499	.31%
DAKOTA CITY*	35	$262,148	$7,866	.01%
GILMORE CITY	16	$117,489	$3,525	.00%
LIVERMORE	31	$511,649	$15,348	.01%
BODE	24	$396,525	$11,895	.01%
BRADGATE	11	$142,361	$4,271	.00%
RENWICK	29	$664,025	$19,922	.02%
THOR	14	$198,533	$5,956	.01%
NON-PERMIT	4	$53,199	$1,598	.00%
OTHER	110	$712,026	$21,364	.02%
* TOTAL COUNTY *	499	$15,041,102	$451,244	.39%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
IDA COUNTY				
HOLSTEIN	88	$1,887,206	$56,616	.05%
IDA GROVE*	145	$8,354,618	$250,630	.22%
BATTLE CREEK	40	$668,393	$20,050	.02%
ARTHUR	17	$190,063	$5,703	.00%
GALVA	23	$242,928	$7,287	.01%
NON-PERMIT	1	$5,200	$157	.00%
OTHER	53	$715,463	$21,462	.02%
* TOTAL COUNTY *	367	$12,063,871	$361,905	.31%
IOWA COUNTY				
MARENGO*	122	$4,447,738	$133,433	.12%
NORTH ENGLISH	53	$1,832,537	$54,975	.05%
WILLIAMSBURG	108	$4,689,477	$140,686	.12%
VICTOR	49	$1,192,663	$35,778	.03%
LADORA	19	$41,386	$1,241	.00%
MILLERSBURG	14	$181,284	$5,439	.00%
PARNELL	12	$112,360	$3,372	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	221	$8,431,836	$252,935	.22%
* TOTAL COUNTY *	598	$20,929,281	$627,859	.54%
JACKSON COUNTY				
MAQUOKETA*	306	$11,089,379	$332,649	.29%
BELLEVUE	115	$2,601,327	$77,970	.07%
PRESTON	61	$2,383,837	$71,513	.06%
SABULA	33	$328,436	$9,826	.01%
ANDREW	14	$190,891	$5,727	.00%
BALDWIN	13	$61,127	$1,835	.00%
LA MOTTE	23	$493,017	$14,772	.01%
MILES	24	$922,460	$27,675	.02%
MONMOUTH	11	$65,161	$1,956	.00%
SPRINGBROOK	10	$112,627	$3,367	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	185	$2,284,129	$68,522	.06%
* TOTAL COUNTY *	795	$20,532,391	$615,812	.53%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JASPER COUNTY				
NEWTON*	543	$25,360,227	$760,634	.66%
COLFAX	85	$4,803,596	$144,102	.12%
MONROE	69	$1,694,402	$50,833	.04%
BAXTER	42	$696,516	$20,892	.02%
KELLOGG	35	$434,877	$13,047	.01%
PRAIRIE CITY	49	$1,697,827	$50,933	.04%
LYNNVILLE	30	$484,255	$14,527	.01%
MINGO	19	$111,694	$3,349	.00%
SULLY	42	$2,888,127	$86,646	.07%
NON-PERMIT	7	$12,298	$374	.00%
OTHER	245	$2,520,379	$75,611	.07%
* TOTAL COUNTY *	1,166	$40,704,198	$1,220,948	1.05%
JEFFERSON COUNTY				
FAIRFIELD*	383	$15,653,461	$469,353	.40%
BATAVIA	23	$193,099	$5,794	.00%
LIBERTYVILLE	18	$293,376	$8,802	.01%
LOCKRIDGE	12	$159,247	$4,778	.00%
PACKWOOD	20	$344,562	$10,337	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	117	$1,243,565	$37,308	.03%
* TOTAL COUNTY *	573	$17,867,310	$536,372	.46%
JOHNSON COUNTY				
IOWA CITY*	1,161	$81,252,397	$2,437,018	2.10%
CORALVILLE	234	$15,209,245	$456,165	.39%
LONE TREE	45	$572,309	$17,170	.01%
OXFORD	33	$431,758	$12,954	.01%
SOLON	62	$840,564	$25,204	.02%
HILLS	22	$745,717	$22,373	.02%
NORTH LIBERTY	40	$1,458,016	$43,742	.04%
SWISHER	29	$625,797	$18,774	.02%
TIFFIN	13	$388,036	$11,641	.01%
NON-PERMIT	19	$88,861	$2,685	.00%
OTHER	330	$5,519,687	$165,593	.14%
* TOTAL COUNTY *	1,988	$107,132,387	$3,213,319	2.77%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
JONES COUNTY				
ANAMOSA*	161	$7,718,175	$231,547	.20%
MONTICELLO	206	$8,591,670	$257,765	.22%
OLIN	45	$794,270	$23,824	.02%
OXFORD JCT	33	$422,009	$12,661	.01%
WYOMING	45	$877,400	$26,278	.02%
CENTER JCT	11	$66,725	$2,004	.00%
ONSLOW	15	$146,525	$4,396	.00%
NON-PERMIT	8	$18,163	$550	.00%
OTHER	230	$2,993,428	$89,804	.08%
* TOTAL COUNTY *	754	$21,628,365	$648,829	.56%
KEOKUK COUNTY				
KEOTA	69	$825,792	$24,774	.02%
SIGOURNEY*	133	$4,028,770	$120,856	.10%
DELTA	18	$86,823	$2,608	.00%
HEDRICK	44	$492,812	$14,773	.01%
RICHLAND	30	$1,587,237	$47,614	.04%
WHAT CHEER	55	$489,334	$14,677	.01%
GIBSON	10	$167,723	$5,033	.00%
HARPER	10	$368,817	$11,066	.01%
KESWICK	20	$666,917	$20,008	.02%
OLLIE	15	$140,096	$4,205	.00%
SOUTH ENGLISH	17	$177,183	$5,316	.00%
NON-PERMIT	1	$2,566	$77	.00%
OTHER	163	$3,135,258	$94,056	.08%
* TOTAL COUNTY *	585	$12,169,328	$365,063	.31%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
KOSSUTH COUNTY				
ALGONA*	334	$18,687,925	$560,398	.48%
BANCROFT	53	$2,588,221	$77,604	.07%
BURT	24	$221,039	$6,631	.01%
LU VERNE	19	$133,096	$3,992	.00%
SWEA CITY	50	$1,448,723	$43,460	.04%
TITONKA	40	$1,369,000	$41,070	.04%
WESLEY	28	$1,270,420	$38,113	.03%
WHITTEMORE	39	$856,302	$25,690	.02%
FENTON	28	$575,538	$17,265	.01%
LAKOTA	24	$391,868	$11,757	.01%
LEDYARD	18	$229,667	$6,862	.01%
LONE ROCK	13	$137,691	$4,130	.00%
NON-PERMIT	1	$2,733	$83	.00%
OTHER	176	$2,799,757	$83,985	.07%
* TOTAL COUNTY *	847	$30,711,980	$921,040	.79%
LEE COUNTY				
FT MADISON*	336	$15,344,868	$460,157	.40%
KEOKUK	456	$22,895,183	$686,848	.59%
DONNELLSON	65	$1,526,789	$45,676	.04%
MONTROSE	28	$327,183	$9,815	.01%
WEST POINT	53	$971,667	$29,148	.03%
ST PAUL	13	$1,004,096	$30,122	.03%
HOUGHTON	11	$671,321	$20,139	.02%
NON-PERMIT	15	$227,828	$6,842	.01%
OTHER	290	$8,984,972	$269,559	.23%
* TOTAL COUNTY *	1,267	$51,953,912	$1,558,306	1.34%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LINN COUNTY				
CEDAR RAPIDS*	3,080	$235,058,420	$7,051,216	6.08%
MARION	492	$21,518,052	$645,535	.56%
CENTER POINT	52	$854,526	$25,635	.02%
CENTRAL CITY	59	$606,207	$18,184	.02%
HIAWATHA	99	$1,890,486	$56,712	.05%
LISBON	65	$881,925	$26,451	.02%
MT VERNON	110	$4,035,485	$121,062	.10%
COGGON	46	$1,445,758	$43,373	.04%
FAIRFAX	32	$292,312	$8,770	.01%
SPRINGVILLE	42	$616,246	$18,479	.02%
WALKER	39	$623,632	$18,699	.02%
ALBURNETTE	22	$333,662	$10,010	.01%
ELY	25	$387,301	$11,619	.01%
PALO	21	$252,398	$7,573	.01%
PRAIRIEBURG	12	$77,684	$2,331	.00%
NON-PERMIT	25	$132,921	$4,001	.00%
OTHER	334	$3,970,708	$119,124	.10%
* TOTAL COUNTY *	4,555	$272,977,723	$8,188,774	7.06%
LOUISA COUNTY				
COLUMBUS JCT	71	$2,713,374	$81,403	.07%
WAPELLO*	92	$2,789,949	$83,680	.07%
MORNING SUN	40	$1,068,109	$32,041	.03%
GRANDVIEW	17	$262,017	$7,860	.01%
LETTS	12	$133,709	$4,011	.00%
OAKVILLE	15	$692,708	$20,781	.02%
NON-PERMIT	2	$2,533	$77	.00%
OTHER	84	$1,030,674	$30,922	.03%
* TOTAL COUNTY *	333	$8,693,073	$260,775	.22%
LUCAS COUNTY				
CHARITON*	232	$7,174,920	$215,230	.19%
RUSSELL	22	$462,633	$13,880	.01%
DERBY	10	$110,404	$3,312	.00%
LUCAS	18	$70,413	$2,112	.00%
NON-PERMIT	1	$1,466	$44	.00%
OTHER	99	$1,378,947	$41,370	.04%
* TOTAL COUNTY *	382	$9,198,783	$275,949	.24%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
LYON COUNTY				
ROCK RAPIDS*	129	$4,723,930	$141,694	.12%
GEORGE	72	$1,469,249	$44,075	.04%
DOON	29	$444,533	$13,337	.01%
INWOOD	47	$1,448,966	$43,469	.04%
LARCHWOOD	41	$614,867	$18,447	.02%
LITTLE ROCK	25	$421,825	$12,652	.01%
ALVORD	11	$79,831	$2,395	.00%
LESTER	21	$636,788	$19,103	.02%
NON-PERMIT	6	$42,198	$1,266	.00%
OTHER	105	$1,000,778	$30,000	.03%
* TOTAL COUNTY *	486	$10,882,965	$326,438	.28%
MADISON COUNTY				
WINTERSET*	185	$7,053,635	$211,613	.18%
EARLHAM	44	$733,916	$22,019	.02%
MACKSBURG	13	$59,988	$1,799	.00%
ST CHARLES	27	$459,003	$13,772	.01%
TRURO	26	$284,491	$8,535	.01%
NON-PERMIT	8	$17,698	$534	.00%
OTHER	116	$846,673	$25,407	.02%
* TOTAL COUNTY *	419	$9,455,404	$283,679	.24%
MAHASKA COUNTY				
OSKALOOSA*	502	$25,992,394	$779,768	.67%
NEW SHARON	72	$1,217,390	$36,520	.03%
BARNES CITY	15	$88,545	$2,656	.00%
FREMONT	26	$184,185	$5,525	.00%
LEIGHTON	10	$60,354	$1,810	.00%
NON-PERMIT	3	$12,099	$366	.00%
OTHER	200	$1,844,134	$55,324	.05%
* TOTAL COUNTY *	828	$29,399,101	$881,969	.76%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MARION COUNTY				
KNOXVILLE*	274	$11,949,567	$358,445	.31%
PELLA	266	$10,936,199	$328,084	.28%
PLEASANTVILLE	63	$860,204	$25,804	.02%
BUSSEY	24	$129,171	$3,865	.00%
MELCHER	39	$476,236	$14,290	.01%
HARVEY	10	$48,226	$1,446	.00%
NON-PERMIT	6	$19,126	$577	.00%
OTHER	209	$3,497,287	$104,917	.09%
* TOTAL COUNTY *	891	$27,916,116	$837,428	.72%
MARSHALL COUNTY				
MARSHALLTOWN*	836	$47,985,193	$1,439,424	1.24%
STATE CENTER	66	$1,195,900	$35,878	.03%
ALBION	17	$311,244	$9,162	.01%
GILMAN	27	$407,979	$12,240	.01%
MELBOURNE	33	$714,513	$21,432	.02%
LAUREL	17	$178,442	$5,355	.00%
LE GRAND	28	$402,340	$12,071	.01%
RHODES	11	$63,469	$1,903	.00%
NON-PERMIT	3	$1,666	$51	.00%
OTHER	200	$3,659,461	$109,761	.09%
* TOTAL COUNTY *	1,238	$54,920,207	$1,647,277	1.42%
MILLS COUNTY				
GLENWOOD*	135	$6,133,713	$184,011	.16%
MALVERN	65	$1,650,761	$49,516	.04%
EMERSON	23	$581,738	$17,453	.02%
HENDERSON	16	$379,444	$11,382	.01%
SILVER CITY	11	$161,969	$4,859	.00%
NON-PERMIT	2	$3,800	$115	.00%
OTHER	104	$1,701,380	$51,038	.04%
* TOTAL COUNTY *	356	$10,612,805	$318,374	.27%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MITCHELL COUNTY				
OSAGE*	162	$6,393,750	$191,815	.17%
ST ANSGAR	62	$2,606,769	$78,203	.07%
RICEVILLE	42	$557,308	$16,700	.01%
STACYVILLE	36	$1,107,895	$33,238	.03%
NON-PERMIT	4	$20,598	$621	.00%
OTHER	145	$2,401,376	$72,044	.06%
* TOTAL COUNTY *	451	$13,087,696	$392,621	.34%
MONONA COUNTY				
ONAWA*	168	$6,763,577	$202,912	.18%
MAPLETON	85	$3,278,729	$98,361	.08%
UTE	42	$742,479	$22,279	.02%
WHITING	32	$243,057	$7,293	.01%
BLENCOE	13	$44,295	$1,329	.00%
CASTANA	12	$151,608	$4,548	.00%
MOORHEAD	19	$426,807	$12,787	.01%
SOLDIER	22	$291,735	$8,752	.01%
NON-PERMIT	4	$51,266	$1,539	.00%
OTHER	71	$997,175	$29,913	.03%
* TOTAL COUNTY *	468	$12,990,728	$389,713	.34%
MONROE COUNTY				
ALBIA*	188	$5,709,676	$171,278	.15%
LOVILIA	25	$154,674	$4,641	.00%
NON-PERMIT	2	$16,499	$496	.00%
OTHER	87	$983,140	$29,491	.03%
* TOTAL COUNTY *	302	$6,863,989	$205,906	.18%
MONTGOMERY COUNTY				
RED OAK*	289	$12,996,358	$389,721	.34%
VILLISCA	77	$1,139,461	$34,168	.03%
STANTON	36	$945,091	$28,353	.02%
ELLIOTT	22	$279,791	$8,394	.01%
NON-PERMIT	1	$1,300	$40	.00%
OTHER	89	$1,051,613	$31,545	.03%
* TOTAL COUNTY *	514	$16,413,614	$492,221	.42%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MUSCATINE COUNTY				
MUSCATINE*	680	$35,827,397	$1,074,659	.93%
WEST LIBERTY	108	$2,615,072	$78,449	.07%
WILTON	94	$6,989,261	$209,676	.18%
ATALISSA	15	$88,819	$2,667	.00%
CONESVILLE	11	$118,792	$3,563	.00%
NICHOLS	17	$810,547	$24,316	.02%
NON-PERMIT	7	$11,331	$346	.00%
OTHER	200	$3,443,132	$103,300	.09%
* TOTAL COUNTY *	1,132	$49,904,351	$1,496,976	1.29%
OBRIEN COUNTY				
SHELDON	243	$10,950,466	$328,493	.28%
HARTLEY	100	$2,188,831	$65,665	.06%
PAULLINA	88	$2,069,596	$62,087	.05%
PRIMGHAR*	58	$1,524,513	$45,685	.04%
SANBORN	69	$1,262,871	$37,884	.03%
SUTHERLAND	52	$652,724	$19,563	.02%
ARCHER	12	$169,522	$5,085	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	118	$1,144,412	$34,335	.03%
* TOTAL COUNTY *	740	$19,962,935	$598,797	.52%
OSCEOLA COUNTY				
SIBLEY*	143	$5,664,961	$169,927	.15%
ASHTON	30	$630,497	$18,913	.02%
OCHEYEDAN	31	$827,264	$24,821	.02%
HARRIS	11	$155,248	$4,657	.00%
MELVIN	21	$965,555	$28,968	.02%
NON-PERMIT	0	$0	$0	.00%
OTHER	78	$451,351	$13,539	.01%
* TOTAL COUNTY *	314	$8,694,876	$260,825	.22%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
PAGE COUNTY				
CLARINDA*	218	$9,121,379	$273,645	.24%
SHENANDOAH	314	$10,943,341	$328,294	.28%
ESSEX	39	$1,115,080	$33,452	.03%
BLANCHARD	10	$71,623	$2,148	.00%
COIN	16	$194,575	$5,838	.01%
COLLEGE SPRINGS	10	$96,538	$2,896	.00%
NON-PERMIT	2	$5,299	$161	.00%
OTHER	107	$2,438,820	$73,147	.06%
* TOTAL COUNTY *	716	$23,986,655	$719,581	.62%
PALO ALTO COUNTY				
EMMETSBURG*	181	$6,755,771	$202,633	.17%
GRAETTINGER	55	$1,185,934	$35,580	.03%
RUTHVEN	35	$1,270,889	$38,125	.03%
WEST BEND	56	$2,249,066	$67,472	.06%
AYRSHIRE	16	$132,165	$3,966	.00%
CYLINDER	12	$157,038	$4,712	.00%
MALLARD	20	$291,748	$8,752	.01%
NON-PERMIT	4	$50,199	$1,508	.00%
OTHER	74	$1,161,151	$34,838	.03%
* TOTAL COUNTY *	453	$13,253,961	$397,586	.34%
PLYMOUTH COUNTY				
LE MARS*	307	$14,899,040	$446,918	.39%
AKRON	70	$1,621,406	$48,621	.04%
KINGSLEY	73	$1,831,423	$54,944	.05%
REMSEN	90	$2,929,335	$87,879	.08%
MERRILL	42	$592,264	$17,768	.02%
BRUNSVILLE	13	$81,813	$2,454	.00%
HINTON	25	$933,429	$28,002	.02%
OYENS	10	$50,755	$1,523	.00%
WESTFIELD	10	$128,660	$3,860	.00%
NON-PERMIT	13	$29,530	$891	.00%
OTHER	137	$815,540	$24,460	.02%
* TOTAL COUNTY *	790	$23,913,195	$717,320	.62%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POCAHONTAS COUNTY				
FONDA	45	$715,917	$21,480	.02%
LAURENS	107	$2,559,061	$76,767	.07%
POCAHONTAS*	143	$5,477,936	$164,320	.14%
GILMORE CITY	18	$619,547	$18,586	.02%
ROLFE	48	$1,145,952	$34,374	.03%
HAVELOCK	14	$217,895	$6,535	.01%
PALMER	22	$383,603	$11,509	.01%
VARINA	12	$65,956	$1,979	.00%
NON-PERMIT	1	$1,200	$48	.00%
OTHER	88	$821,060	$24,632	.02%
* TOTAL COUNTY *	498	$12,008,127	$360,230	.31%
POLK COUNTY				
DES MOINES*	6,320	$508,911,627	$15,266,902	13.17%
WEST DES MOINES	701	$59,886,607	$1,796,363	1.55%
URBANDALE	156	$4,741,596	$142,232	.12%
ALTOONA	168	$4,913,126	$147,365	.13%
ANKENY	396	$14,230,794	$426,896	.37%
CLIVE	28	$2,297,970	$68,938	.06%
GRIMES	76	$1,669,335	$50,076	.04%
MITCHELLVILLE	41	$640,747	$19,222	.02%
POLK CITY	53	$406,151	$12,182	.01%
BONDURANT	37	$957,657	$28,729	.02%
ELKHART	11	$238,207	$7,146	.01%
RUNNELLS	34	$422,278	$12,668	.01%
JOHNSTON	33	$712,043	$21,361	.02%
NON-PERMIT	91	$2,660,341	$79,848	.07%
OTHER	163	$4,626,876	$138,772	.12%
* TOTAL COUNTY *	8,308	$607,315,355	$18,218,700	15.71%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
POTTAWATTAMIE COUNTY				
COUNCIL BLUFFS*	1,137	$64,629,769	$1,938,816	1.67%
AVOCA	96	$4,046,614	$121,391	.10%
CARTER LAKE	47	$1,043,559	$31,304	.03%
OAKLAND	76	$2,019,930	$60,571	.05%
CARSON	35	$391,669	$11,750	.01%
NEOLA	40	$806,699	$24,200	.02%
WALNUT	45	$689,463	$20,684	.02%
CRESCENT	18	$380,033	$11,398	.01%
HANCOCK	13	$224,017	$6,720	.01%
MACEDONIA	16	$958,741	$28,760	.02%
MINDEN	32	$1,170,262	$35,110	.03%
TREYNOR	34	$651,321	$19,539	.02%
UNDERWOOD	33	$1,836,755	$55,101	.05%
NON-PERMIT	8	$19,598	$590	.00%
OTHER	344	$11,524,638	$345,743	.30%
* TOTAL COUNTY *	1,974	$90,393,068	$2,711,677	2.34%
POWESHIEK COUNTY				
GRINNELL	296	$16,620,210	$498,583	.43%
BROOKLYN	83	$3,524,404	$105,733	.09%
MONTEZUMA*	116	$3,072,336	$92,169	.08%
VICTOR	11	$776,106	$23,284	.02%
DEEP RIVER	19	$226,729	$6,799	.01%
MALCOM	20	$332,816	$9,985	.01%
NON-PERMIT	2	$499	$15	.00%
OTHER	148	$1,632,341	$48,975	.04%
* TOTAL COUNTY *	695	$26,185,441	$785,543	.68%
RINGGOLD COUNTY				
MOUNT AYR*	119	$3,867,524	$116,001	.10%
DIAGONAL	22	$257,352	$7,722	.01%
KELLERTON	20	$171,573	$5,149	.00%
TINGLEY	13	$202,925	$6,087	.01%
NON-PERMIT	2	$1,299	$41	.00%
OTHER	67	$337,294	$10,117	.01%
* TOTAL COUNTY *	243	$4,837,967	$145,117	.13%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SAC COUNTY				
SAC CITY*	152	$5,461,838	$163,854	.14%
LAKE VIEW	81	$1,877,779	$56,328	.05%
ODEBOLT	65	$2,079,367	$62,383	.05%
EARLY	37	$1,025,169	$30,753	.03%
SCHALLER	45	$1,097,588	$32,928	.03%
WALL LAKE	43	$1,092,286	$32,768	.03%
AUBURN	24	$318,046	$9,542	.01%
LYTTON	22	$500,650	$15,018	.01%
NON-PERMIT	2	$2,999	$91	.00%
OTHER	107	$1,332,240	$39,964	.03%
* TOTAL COUNTY *	578	$14,787,962	$443,629	.38%
SCOTT COUNTY				
DAVENPORT*	2,413	$181,507,733	$5,443,919	4.70%
BETTENDORF	590	$41,261,689	$1,237,818	1.07%
BUFFALO	30	$517,408	$15,517	.01%
LE CLAIRE	70	$763,771	$22,915	.02%
BLUE GRASS	58	$830,463	$24,909	.02%
ELDRIDGE	107	$4,448,921	$133,461	.12%
PRINCETON	34	$563,801	$16,916	.01%
WALCOTT	67	$2,835,605	$85,067	.07%
DIXON	14	$241,716	$7,250	.01%
DONAHUE	11	$308,944	$9,269	.01%
LONG GROVE	13	$84,929	$2,547	.00%
MCCAUSLAND	20	$214,162	$6,426	.01%
NEW LIBERTY	12	$45,278	$1,359	.00%
RIVERDALE	11	$259,051	$7,771	.01%
NON-PERMIT	64	$141,445	$4,275	.00%
OTHER	244	$4,510,674	$135,322	.12%
* TOTAL COUNTY *	3,758	$238,535,590	$7,154,741	6.17%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHELBY COUNTY				
HARLAN*	266	$13,078,328	$392,266	.34%
ELK HORN	36	$707,868	$21,232	.02%
SHELBY	31	$446,005	$13,360	.01%
DEFIANCE	26	$366,989	$11,009	.01%
EARLING	37	$388,655	$11,659	.01%
IRWIN	36	$1,160,114	$34,803	.03%
PANAMA	19	$276,317	$8,289	.01%
PORTSMOUTH	15	$235,852	$7,076	.01%
WESTPHALIA	11	$157,729	$4,731	.00%
NON-PERMIT	4	$28,033	$848	.00%
OTHER	110	$1,177,424	$35,319	.03%
* TOTAL COUNTY *	591	$18,023,315	$540,592	.47%
SIOUX COUNTY				
HAWARDEN	122	$3,498,067	$104,903	.09%
ALTON	54	$1,266,388	$37,992	.03%
HULL	79	$2,229,799	$66,894	.06%
ORANGE CITY*	164	$6,348,194	$190,449	.16%
ROCK VALLEY	139	$5,900,864	$177,000	.15%
SIOUX CENTER	205	$8,748,255	$262,447	.23%
BOYDEN	38	$1,011,449	$30,334	.03%
HOSPERS	49	$905,943	$27,180	.02%
IRETON	41	$1,776,575	$53,298	.05%
GRANVILLE	25	$322,108	$9,663	.01%
MAURICE	17	$72,156	$2,165	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	197	$2,132,077	$63,965	.06%
* TOTAL COUNTY *	1,130	$34,211,875	$1,026,290	.89%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN		NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
STORY	COUNTY				
AMES		971	$62,725,418	$1,881,606	1.62%
NEVADA*		211	$8,477,767	$254,268	.22%
STORY CITY		121	$3,705,358	$111,133	.10%
CAMBRIDGE		18	$177,251	$5,315	.00%
COLO		32	$366,582	$10,998	.01%
MAXWELL		37	$537,997	$16,139	.01%
ROLAND		42	$655,558	$19,668	.02%
SLATER		48	$1,027,208	$30,818	.03%
ZEARING		34	$572,705	$17,182	.01%
COLLINS		22	$173,094	$5,190	.00%
GILBERT		20	$196,446	$5,892	.01%
HUXLEY		56	$1,722,859	$51,686	.04%
MCCALLSBURG		21	$101,068	$3,031	.00%
NON-PERMIT		21	$84,8[illegible]3	$2,556	.00%
OTHER		201	$2,242,6[illegible]8	$67,188	.06%
* TOTAL COUNTY *		1,855	$82,766,852	$2,482,670	2.14%
TAMA	COUNTY				
TAMA		135	$5,186,997	$155,592	.13%
DYSART		62	$1,258,171	$37,747	.03%
TOLEDO*		104	$5,795,178	$173,848	.15%
TRAER		101	$2,624,177	$78,677	.07%
GARWIN		27	$379,477	$11,383	.01%
GLADBROOK		54	$1,573,772	$47,213	.04%
CHELSEA		28	$815,938	$24,478	.02%
CLUTIER		13	$260,117	$7,792	.01%
LINCOLN		14	$613,855	$18,416	.02%
MONTOUR		10	$168,520	$5,054	.00%
NON-PERMIT		4	$4,332	$133	.00%
OTHER		135	$1,314,540	$39,431	.03%
* TOTAL COUNTY *		687	$19,995,074	$599,764	.52%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
TAYLOR COUNTY				
BEDFORD*	117	$2,416,676	$72,451	.06%
LENOX	82	$2,032,013	$60,958	.05%
CLEARFIELD	31	$508,436	$15,253	.01%
NEW MARKET	28	$153,407	$4,605	.00%
BLOCKTON	15	$152,685	$4,581	.00%
GRAVITY	11	$37,040	$1,111	.00%
SHARPSBURG	13	$26,316	$788	.00%
NON-PERMIT	1	$533	$16	.00%
OTHER	68	$271,381	$8,139	.01%
* TOTAL COUNTY *	366	$5,598,487	$167,902	.14%
UNION COUNTY				
CRESTON*	315	$14,691,999	$440,763	.38%
AFTON	51	$1,341,925	$40,260	.03%
LORIMOR	23	$178,374	$5,350	.00%
NON-PERMIT	3	$27,732	$833	.00%
OTHER	85	$275,548	$8,263	.01%
* TOTAL COUNTY *	477	$16,515,578	$495,469	.43%
VAN BUREN COUNTY				
KEOSAUQUA*	69	$1,441,931	$43,201	.04%
BONAPARTE	31	$359,427	$10,784	.01%
FARMINGTON	53	$740,842	$22,222	.02%
MILTON	26	$261,820	$7,844	.01%
BIRMINGHAM	19	$148,161	$4,446	.00%
CANTRIL	23	$160,986	$4,828	.00%
STOCKPORT	18	$241,642	$7,247	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	135	$938,117	$28,139	.02%
* TOTAL COUNTY *	374	$4,292,926	$128,711	.11%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAPELLO COUNTY				
OTTUMWA*	841	$41,194,830	$1,235,440	1.07%
ELDON	47	$1,036,032	$31,042	.03%
EDDYVILLE	34	$380,980	$11,428	.01%
AGENCY	35	$267,087	$8,014	.01%
BLAKESBURG	19	$257,493	$7,713	.01%
NON-PERMIT	8	$65,797	$1,978	.00%
OTHER	197	$1,363,592	$40,909	.04%
* TOTAL COUNTY *	1,181	$44,565,811	$1,336,524	1.15%
WARREN COUNTY				
INDIANOLA*	336	$12,706,587	$381,174	.33%
CARLISLE	81	$1,567,288	$47,016	.04%
NORWALK	71	$1,111,305	$33,339	.03%
MILO	20	$312,487	$9,374	.01%
CUMMING	12	$61,034	$1,829	.00%
HARTFORD	19	$146,874	$4,395	.00%
LACONA	26	$421,000	$12,632	.01%
MARTENSDALE	15	$158,703	$4,761	.00%
NEW VIRGINIA	19	$275,122	$8,253	.01%
ST MARYS	10	$121,713	$3,653	.00%
NON-PERMIT	6	$21,298	$642	.00%
OTHER	229	$1,998,873	$59,944	.05%
* TOTAL COUNTY *	844	$18,902,284	$567,014	.49%
WASHINGTON COUNTY				
WASHINGTON*	323	$15,499,975	$464,959	.40%
KALONA	122	$4,161,482	$124,814	.11%
BRIGHTON	36	$465,075	$13,949	.01%
RIVERSIDE	33	$575,728	$17,269	.01%
WELLMAN	72	$2,456,632	$73,702	.06%
AINSWORTH	23	$399,895	$11,925	.01%
CRAWFORDSVILLE	24	$175,530	$5,268	.00%
WEST CHESTER	12	$26,349	$791	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	194	$2,142,569	$64,284	.06%
* TOTAL COUNTY *	840	$25,903,236	$776,961	.67%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WAYNE COUNTY				
CORYDON*	114	$2,711,323	$81,329	.07%
SEYMOUR	46	$505,211	$15,156	.01%
ALLERTON	39	$272,829	$8,186	.01%
HUMESTON	43	$1,174,080	$35,221	.03%
CLIO	10	$41,345	$1,236	.00%
LINEVILLE	13	$181,703	$5,451	.00%
PROMISE CITY	11	$131,658	$3,950	.00%
NON-PERMIT	0	$0	$0	.00%
OTHER	99	$558,604	$16,760	.01%
* TOTAL COUNTY *	375	$5,576,753	$167,289	.14%
WEBSTER COUNTY				
FT DODGE*	971	$59,681,925	$1,790,375	1.54%
GOWRIE	68	$2,008,910	$60,168	.05%
DAYTON	41	$577,935	$17,338	.01%
LEHIGH	27	$574,417	$17,232	.01%
OTHO	13	$30,845	$926	.00%
BADGER	22	$332,776	$9,985	.01%
CALLENDAR	21	$228,260	$6,849	.01%
CLARE	12	$79,178	$2,376	.00%
DUNCOMBE	16	$201,196	$6,036	.01%
HARCOURT	19	$863,622	$25,908	.02%
MOORLAND	12	$135,134	$4,054	.00%
VINCENT	16	$773,932	$23,218	.02%
NON-PERMIT	9	$24,031	$725	.00%
OTHER	262	$5,391,306	$161,744	.14%
* TOTAL COUNTY *	1,511	$70,903,467	$2,126,934	1.83%
WINNEBAGO COUNTY				
FOREST CITY*	142	$4,141,740	$124,212	.11%
BUFFALO CENTER	79	$2,756,197	$82,621	.07%
LAKE MILLS	109	$3,150,474	$94,515	.08%
THOMPSON	37	$1,909,130	$57,275	.05%
LELAND	15	$75,313	$2,259	.00%
RAKE	22	$446,056	$13,382	.01%
NON-PERMIT	0	$0	$0	.00%
OTHER	89	$1,727,533	$51,825	.04%
* TOTAL COUNTY *	493	$14,206,443	$426,090	.37%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WINNESHIEK COUNTY				
DECORAH*	332	$14,995,649	$449,692	.39%
CALMAR	57	$1,572,733	$47,181	.04%
OSSIAN	62	$1,035,750	$31,072	.03%
FT. ATKINSON	37	$905,062	$27,150	.02%
RIDGEWAY	21	$294,286	$8,832	.01%
SPILLVILLE	26	$485,834	$14,545	.01%
NON-PERMIT	9	$8,496	$261	.00%
OTHER	199	$2,859,501	$85,749	.07%
* TOTAL COUNTY *	743	$22,157,411	$664,482	.57%
WOODBURY COUNTY				
SIOUX CITY*	2,011	$148,954,149	$4,468,088	3.85%
MOVILLE	64	$2,961,705	$88,854	.08%
ANTHON	50	$1,199,082	$35,974	.03%
CORRECTIONVILLE	56	$856,128	$25,683	.02%
DANBURY	30	$958,672	$28,756	.02%
SERGEANT BLUFF	58	$1,177,800	$35,333	.03%
SLOAN	42	$776,235	$23,290	.02%
CUSHING	21	$368,711	$11,062	.01%
HORNICK	14	$477,018	$14,304	.01%
LAWTON	28	$362,366	$10,871	.01%
OTO	11	$151,149	$4,536	.00%
PIERSON	26	$437,922	$13,139	.01%
SALIX	18	$280,134	$8,404	.01%
SMITHLAND	12	$131,689	$3,951	.00%
NON-PERMIT	33	$217,826	$6,643	.01%
OTHER	102	$1,319,025	$39,568	.03%
* TOTAL COUNTY *	2,577	$160,629,611	$4,818,455	4.16%

RETAIL SALES TAX
BY COUNTY AND TOWN
QUARTER ENDING DECEMBER, 1982

TOWN	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
WORTH COUNTY				
MANLY	53	$837,804	$25,135	.02%
NORTHWOOD*	96	$4,815,086	$144,438	.12%
FERTILE	19	$225,127	$6,754	.01%
GRAFTON	22	$717,252	$21,519	.02%
HANLONTOWN	15	$203,513	$6,106	.01%
JOICE	14	$222,345	$6,671	.01%
KENSETT	16	$155,416	$4,663	.00%
NON-PERMIT	1	$2,833	$85	.00%
OTHER	76	$760,884	$22,833	.02%
* TOTAL COUNTY *	312	$7,940,259	$238,204	.21%
WRIGHT COUNTY				
CLARION*	178	$5,700,251	$170,966	.15%
EAGLE GROVE	152	$5,272,442	$158,171	.14%
BELMOND	133	$5,852,278	$175,563	.15%
DOWS	48	$795,435	$23,861	.02%
GOLDFIELD	42	$2,132,739	$63,984	.06%
ROWAN	18	$175,182	$5,254	.00%
WOOLSTOCK	13	$206,493	$6,196	.01%
NON-PERMIT	4	$432	$13	.00%
OTHER	89	$1,299,130	$38,971	.03%
* TOTAL COUNTY *	677	$21,434,382	$642,979	.55%
* LATE FILERS *	5,857	$49,944,226	$1,497,918	1.29%
** GRAND TOTAL **	96,910	$3,865,128,794	$115,939,646	100.00%*

* PERCENTAGES MAY NOT EQUAL 100 % DUE TO ROUNDING

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

NON-RESIDENT

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	0	$0
BLDG. MTL.	0	$0
GEN. MDSE.	0	$0
FOOD	0	$0
MOTOR VEH.	0	$0
APPAREL	0	$0
HOME FURN.	0	$0
EAT DRINK	0	$0
SPECIALTY	0	$0
SERVICES	0	$0
WHOLESALE	0	$0
MISC.	41	$122,456
* TOTAL *	41	$122,456

ADAIR COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	10	$23,447
BLDG. MTL.	20	$52,303
GEN. MDSE.	7	$12,375
FOOD	7	$8,724
MOTOR VEH.	31	$22,030
APPAREL	6	$4,709
HOME FURN.	11	$4,255
EAT DRINK	28	$23,852
SPECIALTY	59	$23,456
SERVICES	123	$26,967
WHOLESALE	40	$107,240
MISC.	50	$65,214
* TOTAL *	391	$374,572

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

ADAMS CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES		
BLDG. MTL.	7	$8,794
GEN. MDSE.	5	$13,279
FOOD	5	$6,919
MOTOR VEH.	16	$17,019
APPAREL	5	$606
HOME FURN.	5	$3,301
EAT DRINK	18	$10,495
SPECIALTY	41	$13,660
SERVICES	66	$11,602
WHOLESALE	25	$64,486
MISC.	23	$35,005
* TOTAL *	216	$185,166

ALLAMAKEE CLASS	WAUKON* NO. OF BUS.	WAUKON* COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	6	$26,799	15	$80,896	21	$107,695
BLDG. MTL.	5	$11,144	17	$26,665	22	$37,809
GEN. MDSE.	6	$32,242	7	$8,220	13	$40,462
FOOD			9	$7,588	9	$7,588
MOTOR VEH.	20	$19,038	21	$12,533	41	$31,571
APPAREL	8	$9,525	7	$4,338	15	$13,863
HOME FURN.			9	$3,924	9	$3,924
EAT DRINK	15	$9,245	36	$21,324	51	$30,569
SPECIALTY	31	$20,472	57	$10,892	88	$31,364
SERVICES	67	$16,459	114	$29,852	181	$46,311
WHOLESALE	11	$27,990	34	$42,908	45	$70,898
MISC.	28	$32,948	49	$44,708	75	$77,620
* TOTAL *	197	$205,862	373	$293,812	570	$499,674

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

APPANOOSE	CENTERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$61,827	11	$20,006	17	$81,833
BLDG. MTL.	12	$29,422	10	$11,729	22	$41,151
GEN. MDSE.	11	$75,478			11	$75,478
FOOD	11	$29,682	7	$1,747	18	$31,429
MOTOR VEH.	26	$28,277	18	$2,545	44	$30,822
APPAREL	9	$13,986			9	$13,986
HOME FURN.	11	$15,452			11	$15,452
EAT DRINK	16	$21,422	20	$6,470	38	$27,892
SPECIALTY	57	$27,816	59	$2,511	116	$30,327
SERVICES	84	$23,892	76	$6,466	160	$30,358
WHOLESALE	19	$39,414	23	$19,244	42	$58,658
MISC.	25	$31,994	38	$5,318	63	$37,312
* TOTAL *	289	$398,662	262	$76,036	551	$474,698

AUDUBON	AUDUBON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$2,403	8	$2,403
BLDG. MTL.	9	$10,525	7	$2,308	16	$12,833
GEN. MDSE.						
FOOD	5	$8,233	5	$2,725	10	$10,958
MOTOR VEH.	7	$13,392	9	$5,984	16	$19,376
APPAREL	8	$6,450			8	$6,450
HOME FURN.	8	$10,314			8	$10,314
EAT DRINK	10	$9,492	15	$6,050	25	$15,542
SPECIALTY	29	$24,801	34	$1,216	63	$26,017
SERVICES	50	$16,172	44	$7,844	94	$24,016
WHOLESALE	19	$31,480	26	$43,888	45	$75,368
MISC.	32	$75,983	29	$6,943	61	$82,926
* TOTAL *	177	$206,842	177	$79,361	354	$286,203

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

BENTON	BELLE PLAINE		VINTON*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					23	$25,477
BLDG. MTL.			6	$17,583	22	$25,261
GEN. MDSE.	5	$5,427	6	$15,499		
FOOD			6	$13,156	16	$9,078
MOTOR VEH.	10	$21,697	17	$17,119	26	$20,848
APPAREL	8	$8,246	7	$13,094		
HOME FURN.			10	$15,072	9	$4,337
EAT DRINK	10	$5,117	15	$17,905	30	$14,315
SPECIALTY	16	$6,810	39	$19,534	73	$33,498
SERVICES	36	$8,800	54	$17,169	139	$22,904
WHOLESALE	16	$7,637	15	$51,675	64	$71,757
MISC.	26	$54,173	34	$88,683	61	$13,614
* TOTAL *	127	$117,907	209	$286,489	463	$241,089

BENTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	23	$25,477
BLDG. MTL.	28	$42,844
GEN. MDSE.	11	$20,926
FOOD	22	$22,234
MOTOR VEH.	53	$59,664
APPAREL	15	$21,340
HOME FURN.	19	$19,409
EAT DRINK	55	$37,337
SPECIALTY	128	$59,842
SERVICES	229	$48,873
WHOLESALE	95	$131,069
MISC.	121	$156,470
* TOTAL *	799	$645,485

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

BLACK HAWK	WATERLOO*		CEDAR FALLS		EVANSDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$631,008	8	$176,159		
BLDG. MTL.	58	$141,220	21	$73,830		
GEN. MDSE.	28	$854,895	8	$166,493		
FOOD	57	$142,102	36	$68,575		
MOTOR VEH.	138	$182,785	63	$84,797	6	$3,097
APPAREL	60	$143,668	41	$92,175		
HOME FURN.	88	$169,005	42	$67,177		
EAT DRINK	156	$284,219	75	$177,284	11	$8,207
SPECIALTY	498	$403,551	277	$147,855	34	$5,705
SERVICES	589	$408,324	241	$149,100	26	$12,044
WHOLESALE	191	$443,845	72	$107,958	9	$1,085
MISC.	222	$202,242	78	$53,426	24	$19,546
* TOTAL *	2,096	$4,006,864	962	$1,364,829	110	$49,684

BLACK HAWK	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$25,039	31	$832,206
BLDG. MTL.	15	$27,561	94	$242,611
GEN. MDSE.	6	$5,070	42	$1,026,458
FOOD	11	$10,348	104	$221,025
MOTOR VEH.	27	$14,772	234	$285,451
APPAREL			101	$235,843
HOME FURN.	11	$2,666	141	$238,848
EAT DRINK	27	$14,852	269	$484,562
SPECIALTY	79	$10,509	888	$567,620
SERVICES	140	$26,610	996	$596,078
WHOLESALE	53	$110,046	325	$662,934
MISC.	102	$40,570	426	$315,784
* TOTAL *	483	$288,043	3,651	$5,709,420

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1983

BOONE CLASS	BOONE* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$95,653	16	$48,163	23	$143,816
BLDG. MTL.	16	$31,150	14	$10,309	30	$41,459
GEN. MDSE.	11	$61,231			11	$61,231
FOOD	12	$31,044	10	$8,445	22	$39,489
MOTOR VEH.	29	$33,945	24	$10,406	53	$44,351
APPAREL	12	$21,357			12	$21,357
HOME FURN.	13	$37,665	15	$7,014	28	$44,679
EAT DRINK	35	$43,002	18	$6,289	53	$49,291
SPECIALTY	108	$51,632	90	$6,319	198	$57,951
SERVICES	140	$43,236	95	$11,431	235	$54,667
WHOLESALE	30	$48,850	35	$38,775	65	$87,625
MISC.	50	$35,481	54	$36,345	104	$71,826
* TOTAL *	463	$534,246	371	$183,496	834	$717,742

BREMER CLASS	WAVERLY* NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES			20	$38,877	20	$38,877
BLDG. MTL.	8	$24,427	21	$33,173	29	$57,600
GEN. MDSE.	8	$47,224	10	$8,491	18	$55,715
FOOD	5	$23,295	17	$10,701	22	$33,996
MOTOR VEH.	26	$34,009	27	$29,294	53	$63,303
APPAREL	15	$21,366	10	$2,212	25	$23,578
HOME FURN.	10	$17,547	17	$6,170	27	$23,717
EAT DRINK	19	$32,774	31	$21,762	50	$54,536
SPECIALTY	65	$35,939	104	$18,368	169	$54,307
SERVICES	92	$69,621	145	$36,324	237	$105,945
WHOLESALE	21	$90,810	63	$95,494	84	$186,304
MISC.	40	$80,591	76	$19,269	116	$94,624
* TOTAL *	309	$477,603	541	$314,909	850	$792,512

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

BUCHANAN	INDEPENDENCE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$29,062	16	$29,062
BLDG. MTL.	9	$20,418	23	$39,546	32	$59,964
GEN. MDSE.	6	$33,522			6	$33,522
FOOD	5	$19,876	14	$8,534	19	$28,410
MOTOR VEH.	18	$19,944	31	$30,965	49	$50,909
APPAREL	9	$8,596			9	$8,596
HOME FURN.	6	$6,240	14	$7,113	20	$13,353
EAT DRINK	25	$25,372	30	$16,128	55	$41,500
SPECIALTY	47	$31,332	81	$6,783	128	$38,115
SERVICES	74	$16,608	149	$23,643	223	$40,251
WHOLESALE	25	$76,417	64	$118,907	89	$195,324
MISC.	34	$101,002	50	$39,210	84	$140,212
* TOTAL *	258	$359,327	472	$319,891	730	$679,218

BUENA VISTA	STORM LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$102,980	21	$30,954	29	$133,934
BLDG. MTL.	10	$24,452	21	$56,657	31	$81,109
GEN. MDSE.	8	$87,049	5	$3,996	13	$91,045
FOOD	6	$28,355	7	$3,643	13	$31,998
MOTOR VEH.	33	$40,370	23	$10,665	56	$51,035
APPAREL	17	$37,700	5	$2,458	22	$40,158
HOME FURN.	22	$17,846	7	$16,254	29	$34,100
EAT DRINK	29	$48,193	33	$14,063	62	$62,256
SPECIALTY	81	$69,065	81	$15,561	162	$84,626
SERVICES	114	$62,196	115	$15,238	229	$77,434
WHOLESALE	32	$81,771	57	$107,902	89	$189,673
MISC.	40	$58,396	66	$21,383	106	$79,779
* TOTAL *	400	$658,373	441	$298,774	841	$957,147

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

BUTLER	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$127,716
BLDG. MTL.	36	$41,690
GEN. MDSE.	9	$14,156
FOOD	23	$12,625
MOTOR VEH.	50	$34,036
APPAREL	9	$6,402
HOME FURN.	22	$10,004
EAT DRINK	42	$20,574
SPECIALTY	105	$20,781
SERVICES	212	$57,506
WHOLESALE	61	$113,727
MISC.	82	$34,021
* TOTAL *	682	$493,238

CALHOUN	COUNTY	TOTAL
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$77,793
BLDG. MTL.	22	$24,916
GEN. MDSE.	9	$11,613
FOOD	18	$16,560
MOTOR VEH.	33	$33,385
APPAREL	11	$13,525
HOME FURN.	17	$11,426
EAT DRINK	28	$18,887
SPECIALTY	95	$25,288
SERVICES	163	$42,568
WHOLESALE	65	$140,233
MISC.	66	$11,419
* TOTAL *	543	$427,613

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CARROLL	CARROLL*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$92,806	26	$35,065	33	$127,871
BLDG. MTL.	14	$50,930	21	$28,655	35	$79,585
GEN. MDSE.	8	$121,653	6	$4,021	14	$125,674
FOOD	9	$29,122	13	$5,391	22	$34,513
MOTOR VEH.	26	$43,085	32	$25,748	58	$68,833
APPAREL	19	$31,121			19	$31,121
HOME FURN.	19	$41,002	9	$5,699	28	$46,701
EAT DRINK	33	$53,618	45	$27,147	78	$80,765
SPECIALTY	63	$67,046	73	$17,656	136	$84,702
SERVICES	123	$46,554	124	$34,373	247	$80,927
WHOLESALE	50	$113,128	69	$123,746	119	$236,874
MISC.	38	$17,216	55	$44,952	93	$62,168
* TOTAL *	409	$707,281	473	$352,453	882	$1,059,734

CASS	ATLANTIC*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$21,236	21	$21,236
BLDG. MTL.	13	$42,548	13	$9,747	26	$52,295
GEN. MDSE.	10	$93,262	5	$4,577	15	$97,839
FOOD	10	$33,272	8	$8,567	18	$41,839
MOTOR VEH.	37	$23,477	28	$14,861	65	$38,338
APPAREL	21	$29,429			21	$29,429
HOME FURN.	17	$12,880	15	$4,639	32	$17,519
EAT DRINK	17	$29,121	28	$14,781	45	$43,902
SPECIALTY	57	$47,370	69	$11,708	126	$59,078
SERVICES	105	$47,445	115	$19,922	220	$67,367
WHOLESALE	38	$114,500	49	$76,160	87	$190,660
MISC.	50	$89,728	49	$20,968	99	$110,696
* TOTAL *	375	$563,032	400	$207,166	775	$770,198

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CEDAR	TIPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			18	$18,295	18	$18,295
BLDG. MTL.	5	$11,768	11	$15,676	16	$27,444
GEN. MDSE.	5	$17,998	8	$5,617	13	$23,615
FOOD	5	$9,981	8	$4,727	13	$14,708
MOTOR VEH.	12	$12,661	39	$34,004	51	$46,665
APPAREL	8	$13,072	5	$793	13	$13,865
HOME FURN.	5	$11,390	13	$4,159	18	$15,549
EAT DRINK	11	$6,726	32	$25,193	43	$31,919
SPECIALTY	37	$13,334	93	$18,484	130	$31,818
SERVICES	51	$15,273	153	$30,693	204	$45,966
WHOLESALE	24	$47,866	62	$161,401	86	$209,267
MISC.	28	$69,759	88	$40,375	116	$110,134
* TOTAL *	191	$229,828	530	$359,417	721	$589,245

CERRO GORDO	MASON CITY*		CLEAR LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	9	$245,059	5	$49,465	12	$6,397
BLDG. MTL.	23	$57,173	8	$25,096	12	$19,681
GEN. MDSE.	12	$408,861	9	$17,136		
FOOD	18	$71,978	6	$19,136	7	$3,016
MOTOR VEH.	58	$84,634	23	$26,151	14	$9,612
APPAREL	40	$88,624	13	$9,978		
HOME FURN.	35	$62,598	13	$6,152		
EAT DRINK	78	$124,048	29	$41,716	20	$27,150
SPECIALTY	216	$170,969	56	$27,606	57	$10,385
SERVICES	290	$230,817	80	$39,065	82	$8,504
WHOLESALE	89	$207,136	29	$62,033	53	$35,573
MISC.	100	$64,773	28	$38,028	49	$13,451
* TOTAL *	968	$1,816,670	299	$361,562	306	$133,769

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CERRO GORDO CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$300,921
BLDG. MTL.	43	$101,950
GEN. MDSE.	21	$425,997
FOOD	31	$94,130
MOTOR VEH.	95	$120,397
APPAREL	53	$98,602
HOME FURN.	48	$68,750
EAT DRINK	127	$192,914
SPECIALTY	329	$208,960
SERVICES	452	$278,386
WHOLESALE	171	$304,742
MISC.	177	$116,252
* TOTAL *	1,573	$2,312,001

CHEROKEE	CHEROKEE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$91,418	16	$13,731	23	$105,149
BLDG. MTL.	8	$16,169	7	$25,636	15	$41,805
GEN. MDSE.	6	$63,346			6	$63,348
FOOD	9	$26,802			9	$26,802
MOTOR VEH.	23	$91,275	18	$10,138	41	$101,413
APPAREL	14	$25,102			14	$25,102
HOME FURN.	10	$15,981	9	$2,580	19	$18,561
EAT DRINK	22	$27,287	14	$5,649	36	$32,936
SPECIALTY	49	$37,377	57	$11,337	106	$48,714
SERVICES	103	$27,124	100	$29,047	203	$56,171
WHOLESALE	22	$45,175	40	$34,103	62	$79,278
MISC.	33	$47,732	58	$20,406	91	$68,138
* TOTAL *	306	$514,790	319	$152,627	625	$667,417

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CHICKASAW	NEW HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$24,885	16	$24,885
BLDG. MTL.	5	$27,645	15	$14,509	20	$42,154
GEN. MDSE.	6	$20,431			6	$20,431
FOOD			11	$5,226	11	$5,226
MOTOR VEH.	26	$33,932	25	$22,410	51	$56,342
APPAREL	8	$6,633			8	$6,633
HOME FURN.	7	$8,743	5	$3,170	12	$11,913
EAT DRINK	11	$9,957	31	$15,663	42	$25,620
SPECIALTY	37	$18,693	59	$8,261	96	$26,954
SERVICES	48	$26,970	100	$17,323	148	$44,293
WHOLESALE	14	$45,550	43	$67,510	57	$113,060
MISC.	23	$53,929	59	$36,497	82	$90,426
* TOTAL *	185	$252,483	264	$215,454	549	$467,937

CLARKE	OSCEOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	7	$21,034			7	$21,034
GEN. MDSE.						
FOOD	7	$18,151			7	$18,151
MOTOR VEH.	19	$13,794	7	$665	26	$14,459
APPAREL	6	$6,854			6	$6,854
HOME FURN.	12	$4,624			12	$4,624
EAT DRINK	17	$18,121			17	$18,121
SPECIALTY	37	$14,327	24	$4,797	61	$19,124
SERVICES	62	$18,441	31	$7,308	93	$25,749
WHOLESALE	19	$33,818	15	$4,147	34	$37,965
MISC.	28	$104,078	24	$15,081	52	$119,159
* TOTAL *	214	$253,242	101	$31,998	315	$285,240

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CLAY	SPENCER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$81,011	17	$9,668	24	$90,679
BLDG. MTL.	20	$45,080	13	$11,082	33	$56,162
GEN. MDSE.	12	$165,640			12	$165,640
FOOD	12	$39,761	7	$1,820	19	$41,581
MOTOR VEH.	29	$72,778	19	$6,541	48	$79,319
APPAREL	34	$61,567			34	$61,867
HOME FURN.	28	$35,411	6	$2,980	34	$38,391
EAT DRINK	38	$54,494	19	$6,779	57	$61,273
SPECIALTY	105	$83,276	47	$3,945	152	$87,221
SERVICES	151	$73,195	69	$5,943	220	$79,138
WHOLESALE	51	$113,348	41	$93,365	92	$206,713
MISC.	55	$24,234	35	$20,184	90	$44,418
* TOTAL *	542	$850,095	273	$162,307	815	$1,012,402

CLAYTON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$74,961
BLDG. MTL.	38	$79,618
GEN. MDSE.	14	$14,894
FOOD	28	$23,987
MOTOR VEH.	66	$30,810
APPAREL	8	$13,914
HOME FURN.	20	$16,607
EAT DRINK	57	$35,117
SPECIALTY	135	$38,186
SERVICES	227	$40,048
WHOLESALE	110	$214,609
MISC.	89	$22,125
* TOTAL *	826	$604,876

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CLINTON CLASS	CLINTON* NO. OF BUS.	CLINTON* COMPUTED TAX	DE WITT NO. OF BUS.	DE WITT COMPUTED TAX	CAMANCHE NO. OF BUS.	CAMANCHE COMPUTED TAX
UTILITIES	13	$213,156	5	$50,415		
BLDG. MTL.	23	$56,809				
GEN. MDSE.	13	$322,860	5	$22,714		
FOOD	23	$85,136				
MOTOR VEH.	62	$131,977	14	$6,168	7	$1,409
APPAREL	23	$31,593				
HOME FURN.	37	$73,386	12	$10,884		
EAT DRINK	99	$141,816	16	$15,968	9	$3,584
SPECIALTY	159	$200,809	23	$19,981	15	$1,451
SERVICES	280	$124,459	59	$11,246	34	$8,079
WHOLESALE	48	$72,376	32	$58,911		
MISC.	91	$83,191	28	$40,012	21	$17,298
* TOTAL *	871	$1,537,570	194	$236,299	86	$31,821

CLINTON CLASS	OTHER NO. OF BUS.	OTHER COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	24	$17,359	42	$280,930
BLDG. MTL.	16	$13,829	39	$70,638
GEN. MDSE.	5	$889	23	$346,463
FOOD	10	$3,266	33	$88,402
MOTOR VEH.	25	$22,378	108	$161,932
APPAREL			23	$31,593
HOME FURN.	6	$5,171	55	$89,441
EAT DRINK	40	$16,403	164	$177,771
SPECIALTY	67	$6,700	264	$228,941
SERVICES	145	$30,530	518	$174,314
WHOLESALE	50	$53,686	130	$184,975
MISC.	53	$12,654	193	$153,155
* TOTAL *	441	$182,865	1,592	$1,988,555

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

CRAWFORD	DENISON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$66,214	18	$31,611	23	$97,825
BLDG. MTL.	11	$22,939	14	$16,581	25	$39,520
GEN. MDSE.	8	$65,751			8	$65,751
FOOD	9	$27,342	11	$6,216	20	$33,558
MOTOR VEH.	20	$23,394	22	$27,300	42	$50,694
APPAREL	15	$24,793			15	$24,793
HOME FURN.	13	$8,544	8	$295	21	$8,839
EAT DRINK	31	$38,393	26	$12,352	57	$50,745
SPECIALTY	50	$37,015	54	$8,784	104	$45,799
SERVICES	75	$31,166	133	$25,455	208	$56,621
WHOLESALE	26	$53,512	53	$57,549	79	$111,061
MISC.	35	$18,129	46	$21,211	81	$39,340
* TOTAL *	298	$417,192	385	$207,354	683	$624,546

DALLAS	PERRY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			27	$101,937	27	$101,937
BLDG. MTL.	8	$20,125	27	$24,348	35	$44,473
GEN. MDSE.	9	$62,037	13	$19,380	22	$81,417
FOOD			16	$11,556	16	$11,556
MOTOR VEH.	20	$25,909	54	$34,068	74	$59,977
APPAREL	12	$17,977	10	$2,641	22	$20,618
HOME FURN.	11	$7,384	17	$7,072	28	$14,456
EAT DRINK	17	$21,112	49	$22,753	66	$43,865
SPECIALTY	45	$23,155	136	$29,684	181	$52,839
SERVICES	104	$56,205	217	$65,803	321	$122,008
WHOLESALE	24	$41,639	77	$143,068	101	$184,707
MISC.	39	$79,264	92	$44,508	131	$123,772
* TOTAL *	289	$354,807	735	$506,818	1,024	$861,625

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

DAVIS	BLOOMFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.			13	$6,619	13	$6,619
GEN. MDSE.	5	$11,973			5	$11,973
FOOD						
MOTOR VEH.	14	$15,454	9	$1,416	23	$16,870
APPAREL	8	$7,764			8	$7,764
HOME FURN.						
EAT DRINK	10	$8,770	8	$1,524	18	$10,294
SPECIALTY	27	$13,074	49	$6,486	76	$19,560
SERVICES	58	$16,160	37	$3,950	95	$20,110
WHOLESALE	7	$19,423	28	$24,380	35	$43,803
MISC.	36	$59,552	33	$7,027	69	$66,579
* TOTAL *	165	$152,170	177	$51,402	342	$203,572

DECATUR	LAMONI		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$20,436	10	$20,436
BLDG. MTL.			9	$9,744	9	$9,744
GEN. MDSE.			6	$11,786	6	$11,786
FOOD			7	$7,467	7	$7,467
MOTOR VEH.	7	$5,364	24	$3,820	31	$9,184
APPAREL			5	$3,633	5	$3,633
HOME FURN.			7	$7,695	7	$7,695
EAT DRINK	9	$8,801	13	$6,289	22	$15,090
SPECIALTY	20	$5,042	52	$8,328	72	$13,370
SERVICES	22	$3,860	69	$10,490	91	$14,350
WHOLESALE	8	$11,455	27	$20,237	35	$31,692
MISC.	21	$27,480	19	$5,834	40	$33,314
* TOTAL *	87	$62,002	248	$115,759	335	$177,761

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

DELAWARE CLASS	MANCHESTER* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES			14	$7,761	14	$7,761
BLDG. MTL.	8	$53,421	14	$27,315	22	$80,736
GEN. MDSE.	8	$45,455			8	$45,455
FOOD			11	$6,130	11	$6,130
MOTOR VEH.	19	$37,712	17	$7,372	36	$45,084
APPAREL	7	$13,560			7	$13,560
HOME FURN.	5	$2,733	7	$4,687	12	$7,420
EAT DRINK	16	$15,794	25	$10,575	41	$26,369
SPECIALTY	47	$24,410	43	$7,459	90	$31,869
SERVICES	72	$14,945	93	$15,727	165	$30,672
WHOLESALE	26	$65,572	53	$78,047	79	$143,619
MISC.	27	$113,220	56	$25,771	76	$137,570
* TOTAL *	235	$386,822	326	$189,423	561	$576,245

DES MOINES CLASS	BURLINGTON* NO. OF BUS.	 COMPUTED TAX	WEST BURLINGTON NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX
UTILITIES	11	$245,165				
BLDG. MTL.	18	$36,472			10	$20,953
GEN. MDSE.	10	$236,217	5	$153,641		
FOOD	39	$71,894			8	$7,446
MOTOR VEH.	42	$67,363	8	$21,568	32	$15,360
APPAREL	28	$66,073	21	$55,347		
HOME FURN.	45	$66,108			9	$7,371
EAT DRINK	76	$120,382	13	$9,583	12	$10,021
SPECIALTY	170	$105,101	34	$59,599	64	$8,867
SERVICES	236	$172,018	46	$22,103	83	$13,675
WHOLESALE	61	$142,103	10	$30,971	28	$68,454
MISC.	78	$54,296	24	$44,845	63	$26,908
* TOTAL *	814	$1,343,192	161	$397,657	309	$179,055

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

DES MOINES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$245,165
BLDG. MTL.	28	$57,425
GEN. MDSE.	15	$389,858
FOOD	47	$79,340
MOTOR VEH.	82	$104,291
APPAREL	49	$121,420
HOME FURN.	54	$73,479
EAT DRINK	101	$139,986
SPECIALTY	268	$173,567
SERVICES	365	$167,796
WHOLESALE	99	$241,528
MISC.	165	$126,049
* TOTAL *	1,284	$1,919,904

DICKINSON	SPIRIT LAKE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$61,629	22	$31,681	28	$93,310
BLDG. MTL.			12	$14,785	12	$14,785
GEN. MDSE.			6	$12,177	6	$12,177
FOOD	5	$13,021	7	$5,035	12	$18,056
MOTOR VEH.	13	$16,369	32	$21,073	45	$37,442
APPAREL	7	$15,730	8	$2,302	15	$18,032
HOME FURN.	11	$7,947	16	$5,857	27	$13,804
EAT DRINK	18	$14,478	45	$36,156	63	$50,634
SPECIALTY	43	$52,460	79	$13,196	122	$65,656
SERVICES	67	$15,674	146	$27,628	213	$43,302
WHOLESALE	11	$7,030	41	$53,089	52	$60,119
MISC.	26	$34,584	61	$12,161	87	$46,745
* TOTAL *	207	$238,922	475	$235,140	682	$474,062

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

DUBUQUE	DUBUQUE*		DYERSVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$372,808			17	$24,439
BLDG. MTL.	51	$128,639			17	$60,954
GEN. MDSE.	17	$698,022	5	$27,319	5	$3,528
FOOD	54	$132,316	7	$5,806	10	$6,463
MOTOR VEH.	97	$131,295	13	$10,929	30	$38,059
APPAREL	69	$205,180	8	$9,448		
HOME FURN.	75	$100,841	7	$17,931	9	$6,779
EAT DRINK	166	$250,962	13	$12,523	63	$45,906
SPECIALTY	390	$359,233	33	$19,321	84	$10,637
SERVICES	469	$322,715	51	$30,183	168	$39,801
WHOLESALE	134	$233,826	12	$97,721	78	$102,635
MISC.	130	$124,274	19	$58,874	85	$29,411
* TOTAL *	1,669	$3,060,114	168	$290,055	566	$368,612

DUBUQUE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	34	$397,247
BLDG. MTL.	68	$189,593
GEN. MDSE.	27	$728,870
FOOD	71	$144,587
MOTOR VEH.	140	$180,283
APPAREL	77	$214,628
HOME FURN.	91	$125,551
EAT DRINK	242	$309,391
SPECIALTY	507	$389,191
SERVICES	688	$392,699
WHOLESALE	224	$434,182
MISC.	234	$212,559
* TOTAL *	2,403	$3,718,781

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

EMMET	ESTHERVILLE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$80,318	9	$19,808	14	$100,126
BLDG. MTL.	7	$24,004	11	$13,539	18	$37,543
GEN. MDSE.	11	$56,707			11	$56,707
FOOD	5	$21,242			5	$21,242
MOTOR VEH.	17	$23,601	18	$4,363	35	$27,964
APPAREL	8	$19,880			8	$19,880
HOME FURN.	9	$12,944			9	$12,944
EAT DRINK	20	$22,625	13	$7,229	33	$29,854
SPECIALTY	54	$25,789	39	$6,752	93	$32,541
SERVICES	87	$20,968	61	$6,644	148	$27,612
WHOLESALE	25	$75,136	27	$26,255	52	$101,391
MISC.	31	$7,502	34	$13,202	65	$20,704
* TOTAL *	279	$390,716	212	$97,792	491	$488,508

FAYETTE	OELWEIN		WEST UNION*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			5	$37,807	26	$21,861
BLDG. MTL.	10	$16,177			16	$27,074
GEN. MDSE.	9	$50,003			5	$41,565
FOOD	8	$17,886			17	$10,013
MOTOR VEH.	17	$19,639	13	$13,506	30	$22,393
APPAREL	18	$17,574				
HOME FURN.	13	$12,579	5	$16,907	9	$436
EAT DRINK	23	$24,419	12	$7,508	39	$19,307
SPECIALTY	54	$32,375	23	$12,799	59	$5,847
SERVICES	79	$43,807	34	$11,037	132	$21,533
WHOLESALE	29	$64,136	11	$32,137	55	$147,617
MISC.	30	$79,826	26	$36,906	51	$20,088
* TOTAL *	290	$378,421	129	$168,607	439	$337,734

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

FAYETTE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	31	$59,668
BLDG. MTL.	26	$43,251
GEN. MDSE.	14	$91,568
FOOD	25	$27,899
MOTOR VEH.	60	$55,538
APPAREL	18	$17,574
HOME FURN.	27	$29,922
EAT DRINK	74	$51,234
SPECIALTY	136	$51,021
SERVICES	245	$76,377
WHOLESALE	95	$243,890
MISC.	107	$136,820
* TOTAL *	858	$884,762

FLOYD	CHARLES CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$84,682	13	$19,775	19	$104,457
BLDG. MTL.	9	$26,125	12	$14,856	21	$40,981
GEN. MDSE.	10	$90,113	5	$3,641	15	$93,754
FOOD	8	$28,755	11	$2,794	19	$31,549
MOTOR VEH.	21	$24,623	18	$10,398	39	$35,021
APPAREL	17	$20,862			17	$20,862
HOME FURN.	13	$12,881	8	$1,660	21	$14,541
EAT DRINK	22	$34,746	15	$6,690	37	$41,436
SPECIALTY	61	$48,557	65	$4,163	126	$52,720
SERVICES	98	$29,418	105	$13,136	203	$42,554
WHOLESALE	28	$51,801	43	$73,737	71	$125,538
MISC.	41	$17,734	54	$15,625	95	$33,359
* TOTAL *	334	$470,297	349	$166,475	683	$636,772

FRANKLIN	HAMPTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$74,705	13	$20,193	19	$94,898
BLDG. MTL.	7	$29,093	12	$7,637	19	$36,730
GEN. MDSE.						
FOOD			9	$1,234	9	$1,234
MOTOR VEH.	16	$24,670	18	$7,565	34	$32,235
APPAREL	10	$10,506			10	$10,506
HOME FURN.	13	$5,537	9	$1,722	22	$7,259
EAT DRINK	20	$21,105	10	$4,160	30	$25,265
SPECIALTY	44	$19,645	41	$7,884	85	$27,529
SERVICES	63	$20,294	59	$8,722	122	$29,016
WHOLESALE	24	$63,485	49	$124,166	73	$187,651
MISC.	38	$43,317	42	$23,168	80	$66,485
* TOTAL *	241	$312,357	262	$206,451	503	$518,808

FREMONT	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$23,145
BLDG. MTL.	17	$17,568
GEN. MDSE.	11	$45,998
FOOD	8	$20,505
MOTOR VEH.	24	$20,227
APPAREL	6	$7,744
HOME FURN.	8	$4,857
EAT DRINK	24	$18,145
SPECIALTY	52	$11,340
SERVICES	101	$27,377
WHOLESALE	33	$49,790
MISC.	36	$11,903
* TOTAL *	338	$258,599

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

GREENE	JEFFERSON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			11	$13,119	11	$13,119
BLDG. MTL.	11	$22,793	9	$4,932	20	$27,725
GEN. MDSE.	6	$25,953	5	$2,192	11	$28,145
FOOD			6	$3,611	6	$3,611
MOTOR VEH.	8	$16,594	23	$6,163	31	$22,757
APPAREL	10	$9,960			10	$9,960
HOME FURN.	10	$6,279	5	$88	15	$6,367
EAT DRINK	13	$13,508	13	$5,690	26	$19,198
SPECIALTY	46	$20,340	47	$1,575	93	$21,915
SERVICES	67	$26,029	80	$12,543	147	$38,572
WHOLESALE	22	$43,096	37	$84,975	59	$128,071
MISC.	30	$102,422	34	$9,873	64	$112,295
* TOTAL *	223	$286,974	270	$144,761	493	$431,735

GRUNDY	GRUNDY CENTER*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$43,640	14	$24,148	19	$67,788
BLDG. MTL.	6	$3,702	9	$7,910	15	$11,612
GEN. MDSE.			6	$4,354	6	$4,354
FOOD			8	$7,519	8	$7,519
MOTOR VEH.	16	$17,080	27	$10,883	43	$27,963
APPAREL						
HOME FURN.			17	$3,588	17	$3,588
EAT DRINK	9	$4,951	29	$17,672	38	$22,623
SPECIALTY	24	$16,768	67	$8,978	91	$25,746
SERVICES	36	$7,563	95	$18,712	131	$26,275
WHOLESALE	14	$59,338	54	$95,856	68	$155,194
MISC.	26	$43,143	51	$21,261	77	$64,404
* TOTAL *	136	$196,185	377	$220,881	513	$417,066

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

GUTHRIE CLASS	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	24	$86,549
BLDG. MTL.	17	$22,905
GEN. MDSE.	8	$7,529
FOOD	13	$13,393
MOTOR VEH.	28	$15,246
APPAREL	8	$5,769
HOME FURN.	10	$8,943
EAT DRINK	37	$20,785
SPECIALTY	87	$15,395
SERVICES	143	$18,537
WHOLESALE	52	$83,096
MISC.	64	$16,355
* TOTAL *	491	$314,502

HAMILTON CLASS	WEBSTER CITY* NO. OF BUS.	 COMPUTED TAX	OTHER NO. OF BUS.	 COMPUTED TAX	COUNTY TOTAL NO. OF BUS.	 COMPUTED TAX
UTILITIES	5	$62,892	20	$31,511	25	$94,403
BLDG. MTL.	13	$38,235	16	$17,305	29	$55,540
GEN. MDSE.	8	$48,614			8	$48,614
FOOD	10	$23,806	6	$4,321	16	$28,127
MOTOR VEH.	21	$20,089	28	$12,782	49	$32,871
APPAREL	8	$15,721			8	$15,721
HOME FURN.	8	$12,156	10	$1,528	18	$13,684
EAT DRINK	25	$28,036	21	$20,770	46	$48,806
SPECIALTY	76	$42,919	68	$14,930	144	$57,849
SERVICES	104	$46,527	104	$26,674	208	$73,201
WHOLESALE	27	$25,128	48	$157,827	75	$182,955
MISC.	42	$14,493	60	$9,953	100	$24,446
* TOTAL *	347	$378,616	379	$297,601	726	$676,217

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

HANCOCK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	19	$91,461
BLDG. MTL.	23	$33,096
GEN. MDSE.	10	$8,307
FOOD	16	$11,970
MOTOR VEH.	25	$12,813
APPAREL	9	$19,209
HOME FURN.	12	$13,456
EAT DRINK	29	$18,265
SPECIALTY	70	$36,264
SERVICES	152	$44,968
WHOLESALE	60	$130,823
MISC.	67	$12,007
* TOTAL *	492	$432,639

HARDIN	IOWA FALLS		ELDORA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$97,122			20	$25,818
BLDG. MTL.	8	$20,659	5	$7,685	23	$51,377
GEN. MDSE.	8	$63,789				
FOOD	7	$21,791			13	$10,165
MOTOR VEH.	20	$18,456	9	$7,968	33	$26,178
APPAREL	13	$20,946			5	$3,056
HOME FURN.	11	$10,581			16	$8,551
EAT DRINK	19	$23,482	9	$4,597	26	$15,924
SPECIALTY	49	$35,405	30	$13,045	80	$9,113
SERVICES	94	$37,663	51	$9,626	119	$21,588
WHOLESALE	18	$56,570	13	$24,751	67	$180,208
MISC.	33	$12,547	39	$57,135	72	$28,487
* TOTAL *	287	$419,011	156	$124,807	474	$380,465

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

HARDIN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	27	$122,940
BLDG. MTL.	36	$79,721
GEN. MDSE.	8	$63,789
FOOD	20	$31,956
MOTOR VEH.	62	$52,602
APPAREL	18	$24,002
HOME FURN.	27	$19,132
EAT DRINK	54	$44,003
SPECIALTY	159	$57,563
SERVICES	264	$68,877
WHOLESALE	98	$261,529
MISC.	144	$98,169
* TOTAL *	917	$924,282

HARRISON	MISSOURI VALLEY		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$48,831	16	$48,831
BLDG. MTL.	5	$10,342	15	$19,168	20	$29,510
GEN. MDSE.	6	$16,994	6	$3,952	12	$20,946
FOOD			13	$12,755	13	$12,755
MOTOR VEH.	15	$11,098	35	$18,039	50	$29,137
APPAREL			6	$8,389	6	$8,389
HOME FURN.	5	$10,193	11	$10,451	16	$20,644
EAT DRINK	14	$20,639	29	$15,333	43	$35,972
SPECIALTY	21	$9,757	66	$8,716	87	$18,473
SERVICES	41	$9,318	114	$23,502	155	$32,820
WHOLESALE	10	$36,406	55	$64,436	65	$100,842
MISC.	19	$45,296	42	$27,032	61	$72,328
* TOTAL *	136	$170,043	408	$260,604	544	$430,647

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

HENRY	MT PLEASANT*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$113,599	15	$29,820	21	$143,419
BLDG. MTL.	9	$30,198	14	$25,423	23	$55,621
GEN. MDSE.	8	$60,629			8	$60,629
FOOD	6	$22,852	10	$5,473	16	$28,325
MOTOR VEH.	22	$20,043	29	$20,035	51	$40,078
APPAREL	12	$15,978			12	$15,978
HOME FURN.	7	$7,780	8	$13,083	15	$20,863
EAT DRINK	15	$27,659	15	$6,970	30	$34,629
SPECIALTY	53	$40,027	57	$5,789	110	$45,816
SERVICES	78	$16,191	106	$22,386	184	$38,577
WHOLESALE	23	$74,513	49	$65,137	72	$139,650
MISC.	33	$24,271	64	$61,016	97	$85,287
* TOTAL *	272	$453,740	367	$255,132	639	$708,872

HOWARD	CRESCO*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$85,518	9	$8,915	14	$94,433
BLDG. MTL.	9	$28,553	11	$10,173	20	$38,726
GEN. MDSE.	6	$15,435			6	$15,435
FOOD			9	$1,641	9	$1,641
MOTOR VEH.	14	$14,106	11	$7,514	25	$21,620
APPAREL	8	$7,706			8	$7,706
HOME FURN.	5	$4,985			5	$4,985
EAT DRINK	14	$7,802	24	$10,783	38	$18,585
SPECIALTY	21	$9,733	36	$10,705	57	$20,438
SERVICES	56	$17,409	66	$8,479	122	$25,888
WHOLESALE	22	$61,027	37	$63,623	59	$124,650
MISC.	30	$18,308	38	$7,785	68	$26,093
* TOTAL *	190	$270,582	241	$129,618	431	$400,200

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

HUMBOLDT	HUMBOLDT		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$77,039	15	$9,446	20	$86,485
BLDG. MTL.	10	$18,523	12	$6,352	22	$24,875
GEN. MDSE.						
FOOD			9	$1,986	9	$1,986
MOTOR VEH.	19	$24,976	17	$17,564	36	$42,540
APPAREL	10	$13,515			10	$13,515
HOME FURN.	9	$8,755			9	$8,755
EAT DRINK	15	$13,815	25	$11,176	40	$24,991
SPECIALTY	32	$16,823	55	$3,530	87	$20,353
SERVICES	55	$24,277	70	$9,349	125	$33,626
WHOLESALE	31	$90,413	34	$20,051	65	$110,464
MISC.	39	$71,363	37	$12,291	76	$83,654
* TOTAL *	225	$359,499	274	$91,745	499	$451,244

IDA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$67,514
BLDG. MTL.	13	$40,203
GEN. MDSE.	5	$22,190
FOOD	12	$14,104
MOTOR VEH.	29	$27,644
APPAREL	10	$7,192
HOME FURN.	10	$5,292
EAT DRINK	20	$12,623
SPECIALTY	59	$16,523
SERVICES	93	$20,455
WHOLESALE	54	$106,129
MISC.	44	$22,036
* TOTAL *	367	$261,905

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

IOWA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$75,137
BLDG. MTL.	17	$32,718
GEN. MDSE.	9	$10,124
FOOD	18	$28,421
MOTOR VEH.	52	$42,810
APPAREL	11	$6,731
HOME FURN.	11	$30,560
EAT DRINK	39	$94,539
SPECIALTY	112	$45,524
SERVICES	174	$77,049
WHOLESALE	61	$123,563
MISC.	80	$60,683
* TOTAL *	598	$627,859

JACKSON	MAQUOKETA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$59,818	21	$25,750	29	$85,568
BLDG. MTL.	9	$22,001	13	$41,780	22	$63,781
GEN. MDSE.	7	$51,979	6	$3,906	13	$55,885
FOOD	7	$20,812	16	$7,055	23	$27,867
MOTOR VEH.	27	$29,094	22	$12,469	49	$41,563
APPAREL	17	$16,117			17	$16,117
HOME FURN.	9	$12,028	10	$2,229	19	$14,257
EAT DRINK	30	$25,098	41	$21,887	71	$46,985
SPECIALTY	43	$37,996	87	$30,964	130	$68,960
SERVICES	99	$26,844	169	$28,686	268	$55,530
WHOLESALE	15	$15,416	53	$90,207	68	$105,623
MISC.	35	$15,446	51	$18,230	86	$33,676
* TOTAL *	306	$332,649	489	$283,163	795	$615,812

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

JASPER	NEWTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$117,695	24	$101,252	32	$218,947
BLDG. MTL.	15	$32,716	28	$42,714	43	$75,430
GEN. MDSE.	15	$109,619	7	$6,443	22	$116,062
FOOD	11	$60,994	12	$9,128	23	$70,122
MOTOR VEH.	39	$53,531	43	$36,029	82	$89,560
APPAREL	19	$26,248			19	$26,248
HOME FURN.	28	$47,773	17	$3,841	45	$51,614
EAT DRINK	39	$58,745	25	$18,212	64	$76,957
SPECIALTY	128	$69,176	116	$22,128	244	$91,304
SERVICES	158	$94,360	185	$44,886	343	$139,246
WHOLESALE	34	$60,245	77	$145,768	111	$206,013
MISC.	49	$29,532	89	$29,913	138	$59,445
* TOTAL *	543	$760,634	623	$460,314	1,166	$1,220,948

JEFFERSON	FAIRFIELD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$85,957	9	$2,845	14	$88,802
BLDG. MTL.	11	$35,629	6	$8,213	17	$43,842
GEN. MDSE.	7	$60,100			7	$60,100
FOOD	16	$30,333			16	$30,333
MOTOR VEH.	25	$31,193	16	$13,011	41	$44,204
APPAREL	16	$26,730			16	$26,730
HOME FURN.	18	$12,434			18	$12,434
EAT DRINK	25	$31,356	6	$1,590	31	$32,946
SPECIALTY	84	$46,420	26	$5,205	110	$51,625
SERVICES	103	$31,695	71	$7,462	174	$39,157
WHOLESALE	29	$43,865	25	$22,419	54	$66,284
MISC.	44	$33,641	31	$6,274	75	$39,915
* TOTAL *	383	$469,253	190	$67,019	573	$536,372

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

JOHNSON	IOWA CITY*		CORALVILLE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	11	$349,435			13	$7,368
BLDG. MTL.	26	$63,916	6	$56,028	19	$32,570
GEN. MDSE.	14	$395,534				
FOOD	34	$149,315			13	$4,034
MOTOR VEH.	57	$95,079	22	$24,654	27	$16,615
APPAREL	62	$135,729			7	$1,138
HOME FURN.	61	$87,816	11	$24,419	21	$8,506
EAT DRINK	105	$279,054	32	$102,100	30	$76,002
SPECIALTY	296	$354,003	39	$29,261	116	$23,907
SERVICES	302	$266,409	70	$55,983	180	$48,583
WHOLESALE	64	$141,123	15	$35,023	68	$79,781
MISC.	129	$119,605	39	$128,697	99	$21,632
* TOTAL *	1,161	$2,437,018	234	$456,165	593	$320,136

JOHNSON	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$356,803
BLDG. MTL.	51	$152,514
GEN. MDSE.	14	$395,534
FOOD	47	$153,349
MOTOR VEH.	106	$136,348
APPAREL	69	$136,867
HOME FURN.	93	$120,741
EAT DRINK	167	$457,156
SPECIALTY	451	$407,171
SERVICES	552	$370,975
WHOLESALE	147	$255,927
MISC.	267	$269,934
* TOTAL *	1,988	$3,213,319

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

JONES	ANAMOSA*		MONTICELLO		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$127,757			16	$13,309
BLDG. MTL.	7	$11,752	6	$11,024	13	$14,561
GEN. MDSE.			6	$19,677		
FOOD	5	$9,856	10	$10,925	11	$3,238
MOTOR VEH.	18	$12,446	19	$20,577	26	$27,736
APPAREL	5	$3,936	5	$2,863		
HOME FURN.			13	$9,883	9	$795
EAT DRINK	8	$7,263	9	$10,273	23	$16,203
SPECIALTY	30	$9,334	40	$24,051	56	$9,588
SERVICES	50	$13,949	45	$11,450	119	$13,249
WHOLESALE	12	$15,149	24	$68,103	52	$45,201
MISC.	21	$20,105	29	$68,939	62	$15,637
* TOTAL *	161	$231,547	206	$257,765	387	$159,517

JONES	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$141,066
BLDG. MTL.	26	$37,337
GEN. MDSE.	6	$19,677
FOOD	26	$24,019
MOTOR VEH.	63	$60,759
APPAREL	10	$6,799
HOME FURN.	22	$10,678
EAT DRINK	40	$33,739
SPECIALTY	126	$42,973
SERVICES	214	$38,648
WHOLESALE	88	$128,453
MISC.	112	$104,681
* TOTAL *	754	$648,829

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

KEOKUK	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$45,799
BLDG. MTL.	25	$26,180
GEN. MDSE.	6	$5,253
FOOD	18	$9,467
MOTOR VEH.	42	$26,681
APPAREL		
HOME FURN.	13	$10,291
EAT DRINK	44	$23,126
SPECIALTY	84	$24,169
SERVICES	177	$28,665
WHOLESALE	81	$129,132
MISC.	77	$36,300
* TOTAL *	585	$365,063

KOSSUTH	ALGONA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			25	$17,636	25	$17,636
BLDG. MTL.	8	$18,766	20	$25,808	28	$44,574
GEN. MDSE.	10	$89,498	6	$8,399	16	$97,897
FOOD	7	$24,051	15	$8,048	22	$32,099
MOTOR VEH.	19	$29,452	36	$27,043	55	$56,495
APPAREL	13	$22,153	8	$2,133	21	$24,286
HOME FURN.	13	$16,705	5	$5,012	18	$21,717
EAT DRINK	24	$31,636	30	$15,403	54	$47,039
SPECIALTY	66	$52,135	88	$31,809	154	$83,944
SERVICES	92	$33,225	132	$21,698	224	$54,923
WHOLESALE	38	$160,036	79	$161,051	117	$321,087
MISC.	44	$82,741	69	$36,602	113	$119,343
* TOTAL *	334	$560,398	513	$360,642	847	$921,040

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

LEE CLASS	FT MADISON* NO. OF BUS.	COMPUTED TAX	KEOKUK NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES			9	$99,039	17	$32,537
BLDG. MTL.	10	$34,421	10	$34,319	16	$13,849
GEN. MDSE.	7	$63,158	10	$86,322		
FOOD	9	$21,309	10	$40,042	11	$25,911
MOTOR VEH.	30	$26,473	29	$39,212	30	$23,778
APPAREL	12	$21,365	19	$33,381		
HOME FURN.	11	$18,412	16	$20,684	12	$13,568
EAT DRINK	37	$48,539	42	$56,674	28	$17,800
SPECIALTY	70	$39,574	82	$101,995	77	$18,152
SERVICES	99	$39,877	132	$63,114	135	$39,104
WHOLESALE	17	$72,073	30	$43,023	62	$127,116
MISC.	34	$74,956	67	$69,043	87	$99,486
* TOTAL *	336	$460,157	456	$686,848	475	$411,301

LEE CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	26	$131,576
BLDG. MTL.	36	$82,589
GEN. MDSE.	17	$149,480
FOOD	30	$87,262
MOTOR VEH.	89	$89,463
APPAREL	31	$54,746
HOME FURN.	39	$52,664
EAT DRINK	107	$123,013
SPECIALTY	229	$159,721
SERVICES	366	$142,095
WHOLESALE	109	$242,212
MISC.	188	$243,485
* TOTAL *	1,267	$1,558,306

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

LINN	CEDAR RAPIDS*		MARION		MT VERNON	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	24	$860,284	5	$148,658		
BLDG. MTL.	62	$318,543	11	$21,537		
GEN. MDSE.	32	$1,423,310				
FOOD	92	$270,116	14	$60,478		
MOTOR VEH.	174	$257,780	32	$66,047	5	$4,322
APPAREL	134	$252,788	10	$11,909	7	$3,938
HOME FURN.	123	$248,542	19	$25,481		
EAT DRINK	259	$565,829	34	$82,837	8	$9,249
SPECIALTY	709	$670,434	117	$71,043	29	$10,834
SERVICES	880	$726,297	139	$57,884	30	$8,769
WHOLESALE	289	$1,160,176	50	$72,881	9	$4,274
MISC.	302	$297,117	61	$26,780	22	$79,676
* TOTAL *	3,080	$7,051,216	492	$645,535	110	$121,062

LINN	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$26,205	59	$1,035,147
BLDG. MTL.	36	$47,747	109	$387,827
GEN. MDSE.	7	$4,753	39	$1,428,063
FOOD	20	$14,031	126	$344,625
MOTOR VEH.	55	$36,415	266	$364,564
APPAREL	11	$1,267	162	$269,902
HOME FURN.	20	$1,860	162	$275,883
EAT DRINK	50	$25,848	351	$683,763
SPECIALTY	167	$21,730	1,022	$774,041
SERVICES	242	$41,450	1,291	$834,400
WHOLESALE	95	$112,826	443	$1,350,157
MISC.	140	$36,829	525	$440,402
* TOTAL *	873	$370,961	4,555	$8,188,774

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

LOUISA	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	15	$33,733
BLDG. MTL.	11	$15,123
GEN. MDSE.	6	$6,921
FOOD	5	$1,380
MOTOR VEH.	26	$24,667
APPAREL	6	$3,772
HOME FURN.	11	$7,312
EAT DRINK	33	$31,593
SPECIALTY	59	$15,062
SERVICES	90	$15,210
WHOLESALE	33	$98,603
MISC.	38	$7,399
* TOTAL *	333	$260,775

LUCAS	CHARITON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$3,069	8	$3,069
BLDG. MTL.	7	$13,241			7	$13,241
GEN. MDSE.	6	$38,562			6	$38,562
FOOD						
MOTOR VEH.	20	$17,598	11	$5,590	31	$23,188
APPAREL	14	$13,963			14	$13,963
HOME FURN.	7	$7,201			7	$7,201
EAT DRINK	16	$14,766	10	$3,719	26	$18,485
SPECIALTY	43	$16,185	30	$9,663	73	$25,848
SERVICES	82	$22,383	40	$4,582	122	$26,965
WHOLESALE	12	$10,241	25	$22,997	37	$33,238
MISC.	25	$61,090	26	$11,099	51	$72,189
* TOTAL *	232	$215,230	150	$60,719	382	$275,949

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

LYON	ROCK RAPIDS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$33,043	13	$8,472	19	$41,515
BLDG. MTL.			15	$15,446	15	$15,446
GEN. MDSE.						
FOOD			11	$5,267	11	$5,267
MOTOR VEH.	10	$4,854	28	$17,369	38	$22,223
APPAREL	5	$7,534			5	$7,534
HOME FURN.			11	$7,795	11	$7,795
EAT DRINK	8	$6,512	21	$12,965	29	$19,477
SPECIALTY	18	$6,815	60	$7,817	78	$14,632
SERVICES	37	$14,283	94	$11,559	131	$25,842
WHOLESALE	12	$29,312	52	$66,085	64	$95,397
MISC.	33	$39,341	52	$31,969	85	$71,310
* TOTAL *	129	$141,694	357	$184,744	486	$326,438

MADISON	WINTERSET*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			8	$5,753	8	$5,753
BLDG. MTL.	7	$18,820	7	$7,584	14	$26,404
GEN. MDSE.	7	$19,629			7	$19,629
FOOD			5	$1,126	5	$1,126
MOTOR VEH.	14	$18,177	12	$3,776	26	$21,953
APPAREL	9	$12,367			9	$12,367
HOME FURN.	7	$4,956			7	$4,956
EAT DRINK	12	$8,866	13	$8,792	25	$17,658
SPECIALTY	33	$18,034	39	$6,647	72	$24,681
SERVICES	59	$20,769	68	$7,905	127	$28,674
WHOLESALE	10	$38,509	41	$25,623	51	$64,132
MISC.	27	$51,486	41	$4,860	68	$56,346
* TOTAL *	185	$211,613	234	$72,066	419	$283,679

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

MAHASKA	OSKALOOSA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$115,525	15	$10,622	21	$126,147
BLDG. MTL.	17	$71,083	11	$12,776	28	$83,859
GEN. MDSE.	13	$127,438			13	$127,438
FOOD	12	$43,826			12	$43,826
MOTOR VEH.	44	$39,795	14	$4,090	58	$43,885
APPAREL	21	$29,745	7	$2,303	28	$32,048
HOME FURN.	19	$36,751	7	$255	26	$37,006
EAT DRINK	40	$57,541	18	$10,756	58	$68,297
SPECIALTY	97	$74,841	55	$3,886	152	$78,727
SERVICES	135	$49,188	101	$14,781	236	$63,969
WHOLESALE	38	$97,493	34	$32,488	72	$129,981
MISC.	60	$36,542	64	$10,244	124	$46,786
* TOTAL *	502	$779,768	326	$102,201	828	$881,969

MARION	KNOXVILLE*		PELLA		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$93,328	5	$46,101	21	$28,029
BLDG. MTL.	9	$20,987	11	$45,885	15	$22,718
GEN. MDSE.	7	$52,211	6	$24,691	7	$6,530
FOOD	9	$22,762	7	$14,408	10	$2,486
MOTOR VEH.	28	$21,296	20	$20,134	19	$7,436
APPAREL	15	$16,335	10	$15,241		
HOME FURN.	15	$10,348	9	$18,873	9	$5,609
EAT DRINK	22	$29,204	15	$18,302	21	$14,917
SPECIALTY	41	$30,981	52	$30,025	65	$5,022
SERVICES	83	$34,747	76	$28,032	105	$12,455
WHOLESALE	16	$12,461	21	$44,659	45	$40,337
MISC.	23	$13,785	34	$21,733	34	$5,360
* TOTAL *	274	$358,445	266	$328,084	351	$150,899

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

MARION	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	32	$167,458
BLDG. MTL.	35	$89,590
GEN. MDSE.	20	$83,432
FOOD	26	$39,656
MOTOR VEH.	67	$48,866
APPAREL	25	$31,576
HOME FURN.	33	$34,830
EAT DRINK	58	$62,423
SPECIALTY	158	$66,028
SERVICES	264	$75,234
WHOLESALE	82	$97,457
MISC.	91	$40,878
* TOTAL *	891	$837,428

MARSHALL	MARSHALLTOWN*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$264,765	20	$17,283	26	$282,048
BLDG. MTL.	23	$82,340	10	$13,839	33	$96,179
GEN. MDSE.	11	$233,850			11	$233,850
FOOD	26	$79,187	12	$5,270	38	$84,457
MOTOR VEH.	58	$63,118	26	$15,998	84	$79,116
APPAREL	38	$73,191			38	$73,191
HOME FURN.	42	$55,232	9	$1,897	51	$57,129
EAT DRINK	70	$116,560	21	$13,372	91	$129,932
SPECIALTY	191	$155,631	80	$8,346	271	$163,977
SERVICES	241	$130,479	107	$27,999	348	$158,478
WHOLESALE	61	$75,617	64	$87,427	125	$163,044
MISC.	69	$109,454	53	$16,422	122	$125,876
* TOTAL *	836	$1,439,424	402	$207,853	1,238	$1,647,277

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

MILLS	GLENWOOD*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			12	$5,879	12	$5,879
BLDG. MTL.	5	$7,824	9	$14,369	14	$22,193
GEN. MDSE.						
FOOD	7	$14,474	5	$3,940	12	$18,414
MOTOR VEH.	10	$11,165	18	$12,813	28	$23,978
APPAREL	6	$14,935			6	$14,935
HOME FURN.						
EAT DRINK	9	$12,975	21	$9,003	30	$21,978
SPECIALTY	25	$10,451	40	$6,089	65	$16,540
SERVICES	49	$17,714	53	$10,683	102	$28,397
WHOLESALE	5	$13,895	25	$47,858	30	$61,753
MISC.	19	$80,578	38	$23,729	57	$104,307
* TOTAL *	135	$184,011	221	$134,263	356	$318,374

MITCHELL	OSAGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$17,907	14	$62,052	20	$79,959
BLDG. MTL.	7	$24,377	15	$17,755	22	$42,132
GEN. MDSE.			5	$3,208	5	$3,208
FOOD	5	$7,204	9	$4,155	14	$11,359
MOTOR VEH.	15	$23,973	16	$6,835	31	$30,808
APPAREL	7	$9,078			7	$9,078
HOME FURN.	7	$6,163	10	$4,210	17	$10,373
EAT DRINK	10	$7,034	22	$11,654	32	$18,688
SPECIALTY	24	$14,692	43	$6,783	67	$21,475
SERVICES	47	$11,338	72	$17,989	119	$29,327
WHOLESALE	15	$54,213	39	$33,859	54	$88,072
MISC.	19	$15,836	44	$32,306	63	$48,142
* TOTAL *	162	$191,815	289	$200,806	451	$392,621

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

MONONA	ONAWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$41,229	15	$17,404	21	$58,633
BLDG. MTL.	7	$12,658	13	$13,111	20	$25,769
GEN. MDSE.	5	$10,061			5	$10,061
FOOD	5	$9,093	11	$5,989	16	$15,082
MOTOR VEH.	15	$18,409	17	$9,861	32	$28,270
APPAREL	9	$5,106			9	$5,106
HOME FURN.			10	$3,602	10	$3,602
EAT DRINK	7	$9,369	32	$12,934	39	$22,303
SPECIALTY	27	$23,356	43	$7,380	70	$30,736
SERVICES	48	$13,499	79	$16,445	127	$29,944
WHOLESALE	17	$54,453	46	$83,967	63	$138,420
MISC.	22	$5,679	34	$16,108	56	$21,787
* TOTAL *	168	$202,912	300	$186,801	468	$389,713

MONROE	ALBIA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$42,658			5	$42,658
BLDG. MTL.			6	$450	6	$450
GEN. MDSE.	5	$21,395			5	$21,395
FOOD	6	$13,699			6	$13,699
MOTOR VEH.	14	$9,054	9	$3,389	23	$12,443
APPAREL	6	$6,655			6	$6,655
HOME FURN.	10	$8,905			10	$8,905
EAT DRINK	16	$8,108	8	$4,135	24	$12,243
SPECIALTY	35	$21,990	17	$3,960	52	$25,950
SERVICES	53	$16,836	37	$12,150	90	$28,986
WHOLESALE	13	$13,210	14	$6,044	27	$19,254
MISC.	25	$8,768	23	$4,500	48	$13,268
* TOTAL *	188	$171,278	114	$34,628	302	$205,906

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

MONTGOMERY	RED OAK*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$69,902	6	$7,896	13	$77,798
BLDG. MTL.	13	$15,116	11	$6,866	24	$21,982
GEN. MDSE.	6	$62,877			6	$62,877
FOOD			8	$3,678	8	$3,678
MOTOR VEH.	23	$21,242	8	$5,570	31	$26,812
APPAREL	11	$13,175			11	$13,175
HOME FURN.	8	$10,780	5	$3,027	13	$13,807
EAT DRINK	20	$25,565	13	$4,859	33	$30,424
SPECIALTY	57	$34,957	46	$10,627	103	$45,584
SERVICES	81	$28,807	63	$11,575	144	$40,382
WHOLESALE	22	$68,185	29	$21,377	51	$89,562
MISC.	41	$39,115	38	$27,169	77	$66,140
* TOTAL *	289	$389,721	225	$102,500	514	$492,221

MUSCATINE	MUSCATINE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$159,506	12	$185,109	19	$344,615
BLDG. MTL.	13	$79,230	20	$16,383	33	$95,613
GEN. MDSE.	10	$177,056	10	$9,861	20	$186,917
FOOD	13	$62,922	9	$9,119	22	$72,041
MOTOR VEH.	55	$69,423	29	$24,806	84	$94,229
APPAREL	32	$54,921	8	$3,160	40	$58,081
HOME FURN.	29	$54,425	13	$12,753	42	$67,178
EAT DRINK	69	$96,022	27	$12,146	96	$108,168
SPECIALTY	133	$143,729	96	$26,039	229	$169,768
SERVICES	204	$100,376	103	$21,826	307	$122,202
WHOLESALE	38	$42,339	61	$81,470	99	$123,809
MISC.	77	$34,710	64	$19,645	141	$54,355
* TOTAL *	680	$1,074,659	452	$422,317	1,132	$1,496,976

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

OBRIEN	SHELDON		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$49,596	14	$49,596
BLDG. MTL.	10	$21,819	20	$16,607	30	$38,426
GEN. MDSE.			8	$4,131	8	$4,131
FOOD	5	$11,173	11	$6,555	16	$17,728
MOTOR VEH.	18	$13,443	32	$15,454	50	$28,897
APPAREL	8	$20,983	12	$3,264	20	$24,247
HOME FURN.	12	$12,002	16	$9,050	28	$21,052
EAT DRINK	16	$16,103	35	$24,661	51	$40,764
SPECIALTY	40	$45,904	91	$22,058	131	$67,962
SERVICES	74	$16,194	144	$43,663	218	$59,857
WHOLESALE	29	$67,696	59	$61,816	88	$129,512
MISC.	31	$103,176	55	$13,449	86	$116,625
* TOTAL *	243	$328,493	497	$270,304	740	$598,797

OSCEOLA	SIBLEY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			6	$1,484	6	$1,484
BLDG. MTL.	8	$9,702	6	$7,398	14	$17,100
GEN. MDSE.						
FOOD			5	$2,652	5	$2,652
MOTOR VEH.	7	$6,536	13	$3,357	20	$9,893
APPAREL	8	$9,089			8	$9,089
HOME FURN.	5	$3,073			5	$3,073
EAT DRINK	11	$8,622	12	$7,649	23	$16,271
SPECIALTY	21	$21,121	24	$4,370	45	$25,491
SERVICES	38	$18,340	44	$5,149	82	$23,489
WHOLESALE	13	$28,362	31	$44,340	44	$72,702
MISC.	32	$65,082	30	$14,499	62	$79,581
* TOTAL *	143	$169,927	171	$90,898	314	$260,825

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

PAGE CLASS	CLARINDA* NO. OF BUS.	CLARINDA* COMPUTED TAX	SHENANDOAH NO. OF BUS.	SHENANDOAH COMPUTED TAX	OTHER NO. OF BUS.	OTHER COMPUTED TAX
UTILITIES					11	$6,799
BLDG. MTL.	7	$8,855	16	$28,247	6	$7,937
GEN. MDSE.	6	$20,058	5	$25,229		
FOOD	5	$11,584	7	$9,982	6	$1,618
MOTOR VEH.	13	$11,084	23	$16,353	14	$7,683
APPAREL	10	$13,083	15	$22,633		
HOME FURN.	8	$15,970	8	$12,931	7	$2,010
EAT DRINK	20	$18,583	15	$10,936	5	$2,048
SPECIALTY	36	$32,735	60	$49,567	26	$4,719
SERVICES	67	$23,281	91	$29,572	55	$6,238
WHOLESALE	22	$72,213	24	$45,311	20	$62,265
MISC.	24	$46,199	50	$77,533	34	$16,325
* TOTAL *	218	$273,645	314	$328,294	184	$117,642

PAGE CLASS	COUNTY TOTAL NO. OF BUS.	COUNTY TOTAL COMPUTED TAX
UTILITIES	11	$6,799
BLDG. MTL.	29	$45,039
GEN. MDSE.	11	$45,287
FOOD	18	$23,184
MOTOR VEH.	50	$35,120
APPAREL	25	$35,716
HOME FURN.	23	$30,911
EAT DRINK	40	$31,567
SPECIALTY	122	$87,021
SERVICES	213	$59,091
WHOLESALE	66	$179,789
MISC.	108	$140,057
* TOTAL *	716	$719,581

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

PALO ALTO	EMMETSBURG*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$17,599	10	$17,599
BLDG. MTL.	6	$15,268	11	$22,516	17	$37,784
GEN. MDSE.	5	$15,787			5	$15,787
FOOD			7	$3,455	7	$3,455
MOTOR VEH.	17	$30,783	15	$12,489	32	$43,272
APPAREL	7	$5,190			7	$5,190
HOME FURN.	7	$3,993	5	$5,073	12	$9,066
EAT DRINK	9	$5,490	26	$15,118	35	$20,608
SPECIALTY	26	$18,833	42	$3,599	68	$22,432
SERVICES	51	$27,607	77	$10,185	128	$37,792
WHOLESALE	26	$31,172	36	$93,466	62	$124,638
MISC.	27	$48,510	43	$11,453	70	$59,963
* TOTAL *	181	$202,633	272	$194,953	453	$397,586

PLYMOUTH	LE MARS*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$100,666	12	$18,230	19	$118,896
BLDG. MTL.	11	$15,541	18	$56,435	29	$71,976
GEN. MDSE.	6	$58,590	6	$3,685	12	$62,275
FOOD	5	$28,790	13	$7,397	18	$36,187
MOTOR VEH.	17	$25,129	40	$34,953	57	$60,082
APPAREL	13	$21,274	5	$3,949	18	$25,223
HOME FURN.	11	$10,580	10	$8,329	21	$18,909
EAT DRINK	28	$43,640	38	$21,757	66	$65,397
SPECIALTY	54	$41,792	83	$22,223	137	$64,015
SERVICES	81	$29,038	136	$27,362	217	$56,400
WHOLESALE	36	$58,374	58	$57,031	94	$115,405
MISC.	38	$13,504	64	$9,051	102	$22,555
* TOTAL *	307	$446,918	483	$270,402	790	$717,320

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

POCAHONTAS	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	25	$91,336
BLDG. MTL.	16	$35,630
GEN. MDSE.	8	$9,495
FOOD	11	$10,713
MOTOR VEH.	43	$23,124
APPAREL	13	$7,831
HOME FURN.	22	$11,947
EAT DRINK	28	$16,905
SPECIALTY	72	$25,906
SERVICES	138	$24,876
WHOLESALE	58	$65,463
MISC.	64	$37,004
* TOTAL *	498	$360,230

POLK	DES MOINES*		WEST DES MOINES		URBANDALE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	48	$2,162,301				
BLDG. MTL.	146	$799,422	12	$30,835		
GEN. MDSE.	77	$2,256,646	15	$681,940		
FOOD	151	$574,258	17	$75,246	5	$34,748
MOTOR VEH.	384	$726,724	24	$28,445	9	$4,893
APPAREL	214	$565,494	61	$169,696		
HOME FURN.	260	$595,511	39	$65,772	7	$446
EAT DRINK	545	$1,019,687	54	$160,810	14	$21,783
SPECIALTY	1,368	$1,459,027	208	$205,459	42	$28,159
SERVICES	1,907	$2,169,987	148	$204,977	54	$21,470
WHOLESALE	574	$2,009,225	62	$106,684	11	$9,393
MISC.	646	$928,620	61	$66,499	14	$21,340
* TOTAL *	6,320	$15,266,902	701	$1,796,363	156	$142,232

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

POLK CLASS	ALTOONA NO. OF BUS.	COMPUTED TAX	ANKENY NO. OF BUS.	COMPUTED TAX	OTHER NO. OF BUS.	COMPUTED TAX
UTILITIES					16	$21,846
BLDG. MTL.			10	$38,908	16	$27,834
GEN. MDSE.			6	$22,747	6	$6,190
FOOD			12	$41,779	13	$28,549
MOTOR VEH.	9	$21,357	23	$18,276	30	$21,916
APPAREL	6	$2,923	13	$14,042	6	$2,347
HOME FURN.	8	$3,224	16	$5,501	11	$4,737
EAT DRINK	9	$23,494	24	$39,380	34	$61,351
SPECIALTY	44	$13,357	106	$52,882	94	$30,198
SERVICES	52	$28,693	112	$51,428	147	$41,156
WHOLESALE	15	$6,273	30	$31,824	40	$83,307
MISC.	25	$48,044	44	$110,129	167	$122,310
* TOTAL *	168	$147,365	396	$426,896	567	$438,942

POLK CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	64	$3,184,147
BLDG. MTL.	184	$896,999
GEN. MDSE.	104	$2,967,523
FOOD	198	$754,580
MOTOR VEH.	479	$821,611
APPAREL	300	$754,502
HOME FURN.	341	$675,191
EAT DRINK	650	$1,326,505
SPECIALTY	1,862	$1,789,082
SERVICES	2,420	$2,517,711
WHOLESALE	732	$2,246,706
MISC.	944	$1,284,143
* TOTAL *	8,308	$18,218,700

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

POTTAWATTAMIE	COUNCIL BLUFFS*		CARTER LAKE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$356,116			35	$142,362
BLDG. MTL.	20	$80,850			36	$41,319
GEN. MDSE.	14	$341,159				
FOOD	35	$141,866			20	$15,081
MOTOR VEH.	90	$157,847	7	$4,512	68	$60,386
APPAREL	30	$54,797			10	$7,083
HOME FURN.	33	$57,995			16	$9,898
EAT DRINK	128	$247,400	5	$3,447	55	$46,487
SPECIALTY	238	$179,172			145	$38,008
SERVICES	367	$193,179	16	$4,141	234	$68,446
WHOLESALE	89	$81,799	6	$2,846	81	$208,711
MISC.	87	$46,636	13	$16,358	90	$103,776
* TOTAL *	1,137	$1,938,816	47	$31,304	790	$741,557

POTTAWATTAMIE COUNTY TOTAL

CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	41	$498,478
BLDG. MTL.	56	$122,169
GEN. MDSE.	14	$341,159
FOOD	55	$156,947
MOTOR VEH.	165	$222,745
APPAREL	40	$61,880
HOME FURN.	49	$67,893
EAT DRINK	188	$297,334
SPECIALTY	383	$217,180
SERVICES	617	$265,766
WHOLESALE	176	$293,356
MISC.	190	$166,770
* TOTAL *	1,974	$2,711,677

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

POWESHIEK	GRINNELL		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$167,921	18	$55,590	25	$223,511
BLDG. MTL.	8	$21,433	8	$13,648	16	$35,081
GEN. MDSE.	7	$51,722	7	$4,291	14	$56,013
FOOD	10	$29,653	9	$8,608	19	$38,261
MOTOR VEH.	24	$24,978	32	$26,186	56	$51,164
APPAREL	13	$17,716			13	$17,716
HOME FURN.	9	$11,042	6	$5,906	15	$16,948
EAT DRINK	18	$24,402	22	$23,166	40	$47,568
SPECIALTY	56	$45,453	74	$11,600	130	$57,053
SERVICES	90	$28,861	107	$26,778	197	$55,639
WHOLESALE	32	$59,215	56	$90,750	88	$149,965
MISC.	22	$16,187	60	$20,437	82	$36,624
* TOTAL *	296	$498,583	399	$286,960	695	$785,543

RINGGOLD	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$41,725
BLDG. MTL.	10	$7,651
GEN. MDSE.		
FOOD	5	$5,418
MOTOR VEH.	20	$20,558
APPAREL		
HOME FURN.	5	$1,658
EAT DRINK	13	$7,795
SPECIALTY	42	$9,866
SERVICES	85	$14,902
WHOLESALE	20	$14,711
MISC.	29	$20,833
* TOTAL *	243	$145,117

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

SAC	SAC CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$35,732	20	$29,858	25	$65,590
BLDG. MTL.			18	$42,107	18	$42,107
GEN. MDSE.	5	$11,974	10	$5,349	15	$17,323
FOOD			14	$7,751	14	$7,751
MOTOR VEH.	16	$14,228	33	$30,654	49	$44,882
APPAREL	5	$8,107	5	$1,687	10	$9,794
HOME FURN.	7	$3,528	5	$2,053	12	$5,581
EAT DRINK	9	$7,514	26	$24,392	35	$31,906
SPECIALTY	23	$11,673	72	$11,903	95	$23,576
SERVICES	40	$9,176	99	$26,661	139	$35,837
WHOLESALE	17	$32,723	70	$84,710	87	$117,433
MISC.	25	$29,199	54	$12,650	79	$41,849
* TOTAL *	152	$163,854	426	$279,775	578	$443,629

SCOTT	DAVENPORT*		BETTENDORF		LE CLAIRE	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$776,865	8	$117,400		
BLDG. MTL.	58	$199,549	8	$61,592		
GEN. MDSE.	31	$921,919	5	$270,372		
FOOD	85	$207,594	25	$69,867		
MOTOR VEH.	144	$217,469	41	$39,054		
APPAREL	114	$274,080	20	$30,791		
HOME FURN.	108	$243,593	21	$30,126		
EAT DRINK	235	$483,180	49	$140,130		
SPECIALTY	478	$703,223	143	$113,473	23	$2,344
SERVICES	657	$456,028	168	$182,393	21	$1,935
WHOLESALE	216	$609,780	45	$118,674		
MISC.	273	$350,639	57	$63,946	26	$18,636
* TOTAL *	2,413	$5,443,919	590	$1,237,818	70	$22,915

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

SCOTT	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$30,147	43	$924,412
BLDG. MTL.	19	$19,218	85	$280,359
GEN. MDSE.	9	$8,776	45	$1,201,067
FOOD	15	$16,711	125	$294,172
MOTOR VEH.	33	$46,280	218	$302,803
APPAREL			134	$304,871
HOME FURN.	14	$7,697	143	$281,416
EAT DRINK	51	$53,466	335	$676,776
SPECIALTY	131	$30,968	775	$850,008
SERVICES	182	$52,349	1,028	$692,705
WHOLESALE	69	$120,981	330	$849,435
MISC.	141	$63,496	497	$496,717
* TOTAL *	685	$450,089	3,758	$7,154,741

SHELBY	HARLAN		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			14	$9,605	14	$9,605
BLDG. MTL.	14	$16,116	11	$11,385	25	$27,501
GEN. MDSE.	6	$27,585			6	$27,585
FOOD			8	$1,880	8	$1,880
MOTOR VEH.	19	$30,071	23	$12,401	42	$42,472
APPAREL	9	$13,222			9	$13,222
HOME FURN.	11	$14,381	6	$3,072	17	$17,453
EAT DRINK	20	$24,177	22	$10,597	42	$34,774
SPECIALTY	57	$44,318	48	$8,338	105	$52,656
SERVICES	72	$34,544	92	$11,004	164	$45,548
WHOLESALE	22	$53,218	47	$69,496	69	$122,714
MISC.	36	$134,634	54	$10,548	90	$145,182
* TOTAL *	265	$392,266	325	$148,326	591	$540,592

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

SIOUX	HAWARDEN		ORANGE CITY*		SIOUX CENTER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES						
BLDG. MTL.	5	$4,257	8	$9,814	15	$42,634
GEN. MDSE.					6	$7,686
FOOD	5	$3,604				
MOTOR VEH.	8	$4,109	9	$24,377	13	$29,572
APPAREL	6	$5,946	8	$8,845	8	$8,427
HOME FURN.	6	$4,347	16	$18,470	9	$10,895
EAT DRINK	10	$6,480			10	$11,891
SPECIALTY	15	$7,886	29	$17,511	34	$25,385
SERVICES	35	$8,044	42	$9,083	52	$11,907
WHOLESALE	15	$34,422	19	$40,174	18	$68,133
MISC.	17	$25,808	33	$62,175	40	$45,917
* TOTAL *	122	$104,903	164	$190,449	205	$262,447

SIOUX	OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	20	$71,675	20	$71,675
BLDG. MTL.	25	$27,831	53	$84,536
GEN. MDSE.	7	$4,619	13	$12,305
FOOD	14	$6,492	19	$10,096
MOTOR VEH.	36	$36,599	66	$94,657
APPAREL	9	$4,890	31	$28,108
HOME FURN.	24	$19,055	55	$52,767
EAT DRINK	30	$19,271	50	$37,642
SPECIALTY	102	$14,037	180	$64,819
SERVICES	188	$50,051	317	$79,085
WHOLESALE	94	$151,756	146	$294,485
MISC.	90	$62,215	180	$196,115
* TOTAL *	639	$468,491	1,130	$1,026,290

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

STORY	AMES		NEVADA*		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	8	$234,060			22	$34,697
BLDG. MTL.	23	$61,311	7	$20,327	30	$26,366
GEN. MDSE.	22	$402,527			11	$12,253
FOOD	23	$88,603	6	$14,361	18	$13,840
MOTOR VEH.	46	$70,733	17	$13,262	41	$25,050
APPAREL	46	$121,788			9	$4,636
HOME FURN.	42	$94,532	8	$5,596	18	$35,675
EAT DRINK	91	$229,044	13	$10,299	32	$23,767
SPECIALTY	246	$200,754	39	$12,886	145	$43,509
SERVICES	255	$250,814	67	$23,154	181	$31,700
WHOLESALE	73	$74,708	17	$54,040	67	$69,549
MISC.	96	$52,732	37	$100,343	99	$25,754
* TOTAL *	971	$1,881,606	211	$254,268	673	$346,796

STORY	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	30	$268,757
BLDG. MTL.	60	$108,004
GEN. MDSE.	33	$414,780
FOOD	47	$116,804
MOTOR VEH.	104	$109,045
APPAREL	55	$126,424
HOME FURN.	68	$135,803
EAT DRINK	136	$263,110
SPECIALTY	430	$257,149
SERVICES	503	$305,668
WHOLESALE	157	$198,297
MISC.	232	$178,829
* TOTAL *	1,855	$2,482,670

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

TAMA	TAMA		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			16	$93,449	16	$93,449
BLDG. MTL.			26	$28,353	26	$28,353
GEN. MDSE.	5	$6,237	8	$25,973	13	$32,210
FOOD			17	$20,337	17	$20,337
MOTOR VEH.	10	$9,977	36	$24,714	46	$34,691
APPAREL	6	$4,101	11	$8,133	17	$12,234
HOME FURN.	7	$7,568	17	$8,267	24	$15,835
EAT DRINK	9	$7,856	33	$24,537	42	$32,393
SPECIALTY	18	$9,340	83	$23,362	101	$32,702
SERVICES	41	$13,007	168	$28,047	209	$41,054
WHOLESALE	13	$55,377	71	$141,978	84	$197,355
MISC.	26	$42,129	66	$17,022	92	$59,151
* TOTAL *	135	$155,592	552	$444,172	687	$599,764

TAYLOR	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	21	$17,721
BLDG. MTL.	18	$15,192
GEN. MDSE.	6	$9,445
FOOD	9	$7,488
MOTOR VEH.	22	$13,075
APPAREL	8	$6,343
HOME FURN.	8	$2,175
EAT DRINK	28	$14,718
SPECIALTY	63	$13,259
SERVICES	108	$15,148
WHOLESALE	44	$37,076
MISC.	31	$16,262
* TOTAL *	366	$167,902

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

UNION	CRESTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	5	$62,382	8	$6,280	13	$68,662
BLDG. MTL.	8	$25,345	5	$3,281	13	$28,626
GEN. MDSE.	8	$78,121			8	$78,121
FOOD	6	$41,599			6	$41,599
MOTOR VEH.	26	$26,269	12	$8,256	38	$34,525
APPAREL	12	$16,374			12	$16,374
HOME FURN.	14	$8,589	5	$838	19	$9,427
EAT DRINK	25	$34,522	8	$2,637	33	$37,159
SPECIALTY	62	$62,336	35	$4,114	97	$66,450
SERVICES	98	$31,137	41	$12,203	139	$43,340
WHOLESALE	10	$29,777	19	$11,373	29	$41,150
MISC.	41	$24,312	29	$5,724	70	$30,036
* TOTAL *	315	$440,763	162	$54,706	477	$495,469

VAN BUREN	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	18	$10,165
BLDG. MTL.	11	$17,711
GEN. MDSE.	7	$2,784
FOOD	12	$7,936
MOTOR VEH.	30	$11,941
APPAREL		
HOME FURN.	10	$6,274
EAT DRINK	22	$10,803
SPECIALTY	57	$12,045
SERVICES	116	$13,412
WHOLESALE	38	$22,837
MISC.	52	$12,803
* TOTAL *	374	$128,711

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

WAPELLO	OTTUMWA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	12	$198,958	15	$12,077	27	$211,035
BLDG. MTL.	19	$66,785	13	$10,510	32	$77,295
GEN. MDSE.	14	$246,989			14	$246,989
FOOD	17	$81,597	7	$2,251	24	$83,848
MOTOR VEH.	58	$67,054	31	$11,113	89	$78,167
APPAREL	27	$40,088			27	$40,088
HOME FURN.	49	$90,125	6	$63	55	$90,188
EAT DRINK	68	$92,703	16	$7,994	84	$100,697
SPECIALTY	181	$132,231	81	$5,190	262	$137,421
SERVICES	271	$92,519	90	$10,460	361	$102,979
WHOLESALE	56	$78,818	34	$34,977	90	$113,795
MISC.	69	$47,573	47	$6,449	116	$54,022
* TOTAL *	841	$1,235,440	340	$101,084	1,181	$1,336,524

WARREN	INDIANOLA*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			19	$22,320	19	$22,320
BLDG. MTL.	6	$14,353	18	$16,520	24	$30,873
GEN. MDSE.	7	$57,911			7	$57,911
FOOD	10	$29,698	12	$11,505	22	$41,203
MOTOR VEH.	24	$46,355	36	$18,647	60	$65,002
APPAREL	12	$13,461			12	$13,461
HOME FURN.	9	$7,642	13	$2,663	22	$10,305
EAT DRINK	20	$29,622	26	$11,177	46	$40,799
SPECIALTY	83	$29,330	112	$10,054	195	$39,384
SERVICES	104	$31,389	153	$29,254	257	$60,643
WHOLESALE	32	$44,710	55	$42,830	87	$87,540
MISC.	29	$76,703	64	$20,870	93	$97,573
* TOTAL *	336	$381,174	508	$185,840	844	$567,014

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

WASHINGTON	WASHINGTON*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	6	$74,160	19	$25,146	25	$99,306
BLDG. MTL.	11	$25,911	17	$33,831	28	$59,742
GEN. MDSE.	7	$54,025	9	$9,730	16	$63,755
FOOD	7	$24,742	11	$8,399	18	$33,141
MOTOR VEH.	20	$16,313	33	$27,958	53	$44,271
APPAREL	13	$30,212	5	$476	18	$30,688
HOME FURN.	16	$16,205	16	$8,319	32	$24,524
EAT DRINK	24	$31,507	25	$18,971	49	$50,478
SPECIALTY	58	$34,612	93	$24,633	151	$59,245
SERVICES	86	$48,423	160	$36,284	246	$84,707
WHOLESALE	39	$95,212	61	$88,526	100	$183,738
MISC.	36	$13,637	68	$29,729	104	$43,366
* TOTAL *	323	$464,959	517	$312,002	840	$776,961

WAYNE	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$28,095
BLDG. MTL.	18	$18,807
GEN. MDSE.	5	$6,186
FOOD	10	$10,198
MOTOR VEH.	26	$19,180
APPAREL	6	$5,180
HOME FURN.	6	$3,400
EAT DRINK	23	$10,536
SPECIALTY	71	$12,711
SERVICES	102	$15,304
WHOLESALE	54	$31,001
MISC.	37	$6,691
* TOTAL *	375	$167,289

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

WEBSTER	FT DODGE*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	7	$280,850	33	$47,836	40	$328,686
BLDG. MTL.	19	$101,348	23	$33,870	42	$135,218
GEN. MDSE.	15	$410,581	7	$5,569	22	$416,150
FOOD	19	$60,308	24	$7,434	43	$67,742
MOTOR VEH.	53	$77,461	24	$23,544	77	$101,005
APPAREL	48	$97,466	7	$2,936	55	$100,402
HOME FURN.	43	$74,077	14	$4,676	57	$78,753
EAT DRINK	91	$144,921	34	$31,130	125	$176,051
SPECIALTY	184	$145,124	80	$15,036	264	$160,160
SERVICES	311	$140,351	158	$23,908	469	$164,259
WHOLESALE	81	$170,058	56	$76,447	137	$246,505
MISC.	100	$87,830	80	$64,173	180	$152,003
* TOTAL *	971	$1,790,375	540	$336,559	1,511	$2,126,934

WINNEBAGO	FOREST CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			10	$39,026	10	$39,026
BLDG. MTL.	8	$11,392	15	$18,076	23	$29,468
GEN. MDSE.			5	$20,405	5	$20,405
FOOD	8	$10,574	9	$8,725	17	$19,299
MOTOR VEH.	13	$13,780	24	$11,298	37	$25,078
APPAREL			8	$3,783	8	$3,783
HOME FURN.	7	$6,589	12	$8,223	19	$14,812
EAT DRINK	9	$7,409	23	$15,819	32	$23,228
SPECIALTY	27	$9,556	58	$16,626	85	$26,182
SERVICES	41	$15,734	99	$48,479	140	$64,213
WHOLESALE	10	$13,356	43	$90,084	53	$103,440
MISC.	19	$35,822	45	$21,334	64	$57,156
* TOTAL *	142	$124,212	351	$301,878	493	$426,090

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

WINNESHIEK	DECORAH*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES			21	$20,261	21	$20,261
BLDG. MTL.	11	$21,190	14	$18,254	25	$39,444
GEN. MDSE.	5	$43,477	5	$3,099	10	$46,576
FOOD	9	$22,785	17	$8,434	26	$31,219
MOTOR VEH.	26	$27,844	23	$17,463	49	$45,307
APPAREL	15	$32,710			15	$32,710
HOME FURN.	12	$12,112	10	$8,453	22	$20,565
EAT DRINK	33	$34,857	27	$13,217	60	$48,074
SPECIALTY	69	$62,568	59	$6,303	128	$68,871
SERVICES	85	$42,524	124	$21,976	209	$64,500
WHOLESALE	23	$51,066	46	$76,622	69	$127,688
MISC.	44	$98,559	65	$20,708	109	$119,267
* TOTAL *	332	$449,692	411	$214,790	743	$664,482

WOODBURY	SIOUX CITY*		OTHER		COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES	17	$611,523	26	$100,162	43	$711,685
BLDG. MTL.	54	$210,356	21	$20,383	75	$230,739
GEN. MDSE.	22	$762,033	8	$5,738	30	$767,771
FOOD	63	$202,623	24	$8,664	87	$211,287
MOTOR VEH.	131	$194,929	42	$42,911	173	$237,840
APPAREL	96	$310,393			96	$310,393
HOME FURN.	79	$143,472	9	$5,310	88	$148,782
EAT DRINK	194	$322,879	49	$28,605	243	$351,484
SPECIALTY	380	$477,438	72	$16,343	452	$493,781
SERVICES	585	$382,399	158	$41,353	743	$423,752
WHOLESALE	213	$541,493	58	$60,622	271	$602,115
MISC.	177	$308,550	99	$20,276	276	$328,826
* TOTAL *	2,011	$4,468,088	566	$350,367	2,577	$4,818,455

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1962

WORTH	COUNTY TOTAL	
CLASS	NO. OF BUS.	COMPUTED TAX
UTILITIES	14	$39,856
BLDG. MTL.	16	$14,455
GEN. MDSE.	5	$3,034
FOOD	9	$9,181
MOTOR VEH.	18	$12,749
APPAREL		
HOME FURN.	11	$6,014
EAT DRINK	19	$11,705
SPECIALTY	56	$13,584
SERVICES	76	$13,575
WHOLESALE	45	$98,917
MISC.	43	$15,134
* TOTAL *	312	$238,204

WRIGHT	CLARION*		EAGLE GROVE		OTHER	
CLASS	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX	NO. OF BUS.	COMPUTED TAX
UTILITIES					16	$66,871
BLDG. MTL.	8	$13,109	6	$7,612	9	$10,717
GEN. MDSE.					7	$9,209
FOOD					6	$11,349
MOTOR VEH.	17	$8,247	13	$13,860	24	$19,117
APPAREL			7	$9,183		
HOME FURN.	5	$4,843	6	$4,561	11	$7,478
EAT DRINK	14	$11,327	12	$9,265	24	$14,780
SPECIALTY	34	$13,296	24	$7,760	47	$19,248
SERVICES	53	$31,883	45	$54,438	111	$17,652
WHOLESALE	18	$44,218	10	$20,104	45	$87,988
MISC.	29	$44,051	29	$31,388	47	$49,433
* TOTAL *	178	$170,966	152	$158,171	347	$313,842

RETAIL SALES TAX BY
COUNTY AND SELECTED CITIES BY BUSINESS CLASS
QUARTER ENDING DECEMBER, 1982

WRIGHT CLASS	COUNTY TOTAL NO. OF BUS.	COMPUTED TAX
UTILITIES	16	$66,871
BLDG. MTL.	23	$31,438
GEN. MDSE.	7	$9,209
FOOD	6	$11,349
MOTOR VEH.	54	$41,219
APPAREL	7	$9,183
HOME FURN.	22	$16,882
EAT DRINK	50	$35,372
SPECIALTY	105	$40,304
SERVICES	209	$103,970
WHOLESALE	73	$152,310
MISC.	105	$124,872
* TOTAL *	677	$642,979
LATE FILERS	5.857	$1,497,918
* GRAND TOTAL *	96,910	$115,939,646

* FOR TOWNS THIS INDICATES THE COUNTY SEAT

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
NON-RESIDENTS	41	$4,081,824	$122,456	.11%
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	595	$113,496,099	$3,404,877	2.94%
ELECTRIC AND GAS UTILITIES	609	$399,677,079	$11,990,200	10.34%
WATER AND SANITATION UTILITIES	643	$26,424,531	$792,699	.68%
TRANSPORTATION COMPANIES	416	$17,013,561	$510,390	.44%
* GROUP TOTALS *	2,263	$556,613,270	$16,698,166	14.40%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	1,152	$135,858,826	$4,075,480	3.52%
PAINT AND GLASS STORES	264	$10,340,514	$310,189	.27%
HARDWARE STORES	901	$62,454,523	$1,873,280	1.62%
GARDEN SUPPLY STORES	537	$11,573,638	$347,210	.30%
MOBILE HOME DEALERS	66	$351,845	$10,559	.01%
* GROUP TOTALS *	2,920	$220,579,346	$6,615,712	5.71%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	333	$314,420,533	$9,432,594	8.14%
VARIETY STORES	381	$136,453,894	$4,093,300	3.53%
MISCELLANEOUS GENERAL MERCHANDISE STORES	677	$57,581,443	$1,727,424	1.49%
* GROUP TOTALS *	1,391	$508,455,870	$15,253,318	13.16%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FOOD DEALERS GROUP				
GROCERY STORES	1,640	$161,372,083	$4,841,117	4.18%
MEAT AND FISH MARKETS	55	$112,067	$3,358	.00%
FRUIT AND VEGETABLE MARKETS	24	$256,244	$7,689	.01%
CONFECTIONERY STORES	141	$1,630,957	$48,933	.04%
DAIRY PRODUCT STORES	86	$1,058,156	$31,730	.03%
BAKERIES	150	$1,077,384	$32,322	.03%
MISCELLANEOUS FOOD STORES	321	$2,168,247	$65,022	.06%
* GROUP TOTALS *	2,417	$167,675,138	$5,030,171	4.34%
MOTOR VEHICLE GROUP				
AUTOMOBILE DEALERS	952	$50,019,816	$1,500,593	1.29%
AUTOMOTIVE PARTS	1,234	$63,594,285	$1,907,791	1.65%
GAS STATIONS	3,239	$95,728,577	$2,871,578	2.48%
RECREATIONAL VEHICLES	638	$9,700,634	$291,011	.25%
* GROUP TOTALS *	6,363	$219,043,312	$6,570,973	5.67%
APPAREL GROUP				
MEN'S AND BOY'S APPAREL STORES	254	$25,528,811	$765,861	.66%
WOMEN'S APPAREL STORES	892	$49,947,898	$1,498,184	1.29%
FAMILY AND CHILDREN'S APPAREL STORES	466	$27,728,951	$831,510	.72%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	521	$30,491,076	$914,668	.79%
OTHER APPAREL STORES	356	$10,748,159	$322,217	.28%
* GROUP TOTALS *	2,489	$144,444,895	$4,332,440	3.74%
HOME FURNISHINGS AND APPLIANCES GROUP				
FURNITURE STORES	785	$51,031,947	$1,530,625	1.32%
HOME FURNISHING STORES	643	$15,844,389	$475,254	.41%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	1,655	$64,512,432	$1,934,609	1.67%
* GROUP TOTALS *	3,083	$131,388,768	$3,940,488	3.40%
EATING AND DRINKING PLACES GROUP				
EATING PLACES	4,382	$234,795,083	$7,043,297	6.07%
DRINKING PLACES	2,437	$56,725,659	$1,700,319	1.47%
* GROUP TOTALS *	6,819	$291,520,742	$8,743,616	7.54%
SPECIALTY RETAIL STORES GROUP				
DRUG STORES	730	$54,682,453	$1,640,143	1.41%
LIQUOR STORES	222	$29,590,367	$887,709	.77%
USED MERCHANDISE STORES	2,220	$12,063,432	$361,859	.31%
SPORTING GOODS STORES	1,687	$20,201,121	$605,959	.52%
BOOKS AND STATIONERY STORES	601	$16,163,195	$484,883	.42%
JEWELRY STORES	716	$46,643,644	$1,399,191	1.21%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	2,457	$10,774,463	$323,186	.28%
GIFT AND NOVELTY SHOPS	910	$20,723,027	$621,569	.54%
MAIL ORDER STORES	290	$11,382,042	$341,472	.29%
VENDING MACHINES	299	$12,086,372	$362,530	.31%
DIRECT SELLING	2,074	$12,930,328	$387,931	.33%
FUEL AND ICE DEALERS	427	$26,388,805	$791,638	.68%
FLORISTS	714	$12,091,888	$362,730	.31%
OTHER SPECIALTY SHOPS	4,162	$61,319,054	$1,838,715	1.59%
* GROUP TOTALS *	17,509	$347,040,191	$10,409,515	8.98%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	902	$12,870,279	$386,094	.33%
HOTELS AND OTHER LODGING PLACES	788	$38,416,724	$1,152,492	.99%
LAUNDRY AND CLEANING	1,070	$18,774,331	$563,059	.49%
PHOTOGRAPHIC STUDIOS	795	$9,590,913	$287,606	.25%
BEAUTY SHOPS	4,581	$22,794,065	$683,628	.59%
BARBER SHOPS	1,169	$5,113,772	$153,358	.13%
SHOE REPAIR SHOPS	177	$1,228,860	$36,848	.03%
FUNERAL HOMES	456	$10,428,835	$312,860	.27%
OTHER PERSONAL SERVICES	560	$2,940,883	$88,194	.08%
BUILDING MAINTENANCE	168	$1,804,165	$54,111	.05%
EMPLOYMENT AGENCIES	76	$1,039,127	$31,173	.03%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	1,535	$44,259,662	$1,327,675	1.15%
AUTOMOBILE RENTAL AND STORAGE	121	$4,563,881	$136,903	.12%
AUTOMOBILE REPAIR AND SERVICES	4,390	$60,466,883	$1,813,779	1.56%
ELECTRICAL REPAIR	1,109	$16,244,734	$487,201	.42%
WATCH, JEWELRY REPAIR	70	$389,145	$11,676	.01%
FURNITURE REPAIR	977	$2,575,940	$77,273	.07%
MISCELLANEOUS REPAIR	3,508	$41,741,430	$1,252,199	1.08%
MOTION PICTURE THEATRES	229	$7,023,756	$210,706	.18%
AMUSEMENT PARKS AND SERVICES	2,153	$43,815,761	$1,313,961	1.13%
EDUCATION INSTITUTIONS	329	$6,268,559	$188,046	.16%
OTHER SERVICES	1,046	$29,936,445	$897,903	.77%
* GROUP TOTALS *	26,209	$382,288,170	$11,466,745	9.89%

WHOLESALE GOODS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
MOTOR VEHICLE	360	$14,876,796	$446,275	.38%
FURNITURE AND HOME FURNISHINGS	35	$2,087,410	$62,623	.05%
CONSTRUCTION MATERIALS	1,916	$110,463,094	$3,313,898	2.86%
FARM AND CONSTRUCTION MACHINERY	3,155	$326,770,296	$9,802,739	8.46%
MISCELLANEOUS DURABLE GOODS	372	$13,051,943	$391,547	.34%
APPAREL, PIECE GOODS	44	$2,368,233	$71,050	.06%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	277	$15,227,328	$456,809	.39%
MISCELLANEOUS NONDURABLE GOODS	3,078	$131,856,304	$3,955,447	3.41%
* GROUP TOTALS *	9,237	$616,701,404	$18,499,888	15.96%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	639	$7,246,990	$217,407	.19%
MINING	106	$6,618,353	$198,549	.17%
GENERAL CONTRACTORS	1,297	$23,769,875	$713,081	.62%
PLUMBING AND HEATING CONTRACTORS	1,595	$33,015,336	$990,295	.85%
PAINTING CONTRACTORS	743	$3,938,414	$118,161	.10%
ELECTRICAL CONTRACTORS	1,242	$27,082,795	$812,450	.70%
CARPENTRY CONTRACTORS	920	$6,957,462	$208,701	.18%
OTHER SPECIAL TRADE CONTRACTORS	1,093	$21,462,817	$643,863	.56%
FOOD MANUFACTURERS	149	$3,051,917	$91,541	.08%
APPAREL AND TEXTILE MANUFACTURERS	41	$1,400,043	$41,760	.04%
FURNITURE, WOOD AND PAPER MANUFACTURERS	218	$5,324,654	$159,741	.14%
PUBLISHERS OF BOOKS AND NEWSPAPERS	231	$2,968,339	$88,991	.08%
COMMERCIAL PRINTERS	626	$21,560,858	$646,632	.56%
NONMETALLIC PRODUCT MANUFACTURERS	262	$10,477,740	$314,329	.27%

RETAIL SALES
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	646	$40,067,485	$1,202,030	1.04%
MISCELLANEOUS MANUFACTURERS	173	$3,614,998	$108,453	.09%
TEMPORARY RETAILERS	631	$6,793,562	$204,256	.18%
* GROUP TOTALS *	10,612	$225,351,638	$6,760,240	5.83%
* LATE FILERS *	5,857	$49,944,226	$1,497,918	1.29%
** GRAND TOTAL **	96,910	$3,865,128,794	$115,939,646	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

USE TAX

USE TAX REPORT ON MOTOR VEHICLES AND TRAILERS
BY COUNTIES
QUARTER ENDING DECEMBER 31, 1982

Counties	No. of Units	Computed Tax Due
Adair	417	$ 54,195.28
Adams	237	23,165.88
Allamakee	613	69,276.01
Appanoose	744	57,759.78
Audubon	359	37,279.20
Benton	1,009	97,845.91
Black Hawk	6,227	580,674.34
Boone	1,180	110,128.05
Bremer	1,004	102,874.74
Buchanan	930	88,826.17
Buena Vista	898	101,059.55
Butler	693	71,858.14
Calhoun	536	60,849.59
Carroll	1,033	124,483.36
Cass	824	83,447.41
Cedar	801	92,068.57
Cerro Gordo	2,301	250,048.63
Cherokee	789	89,419.66
Chickasaw	627	53,976.15
Clarke	424	38,051.52
Clay	862	91,861.11
Clayton	812	87,217.13
Clinton	2,594	247,148.28
Crawford	856	89,957.41
Dallas	1,539	145,314.96
Davis	423	35,486.64
Decatur	381	32,535.10
Delaware	886	96,208.48
Des Moines	2,248	197,076.95
Dickinson	750	98,050.22
Dubuque	3,559	353,099.85
Emmet	495	50,645.15
Fayette	1,014	139,494.63
Floyd	804	75,330.79
Franklin	564	59,454.78
Fremont	417	44,288.63
Greene	544	53,129.80
Grundy	619	64,762.42
Guthrie	527	54,526.56
Hamilton	820	87,826.48
Hancock	525	56,925.39
Hardin	1,039	110,396.09
Harrison	691	71,072.31
Henry	855	75,998.67
Howard	390	36,101.41
Humboldt	612	61,149.37
Ida	357	41,769.22
Iowa	703	83,354.44
Jackson	987	83,319.41
Jasper	1,768	158,595.41
Jefferson	729	62,461.36
Johnson	3,296	$ 389,930.54
Jones	842	88,159.45
Keokuk	578	62,054.88
Kossuth	956	115,980.56
Lee	2,058	185,372.00
Linn	7,815	741,285.99
Louisa	639	61,679.10
Lucas	459	43,827.47
Lyon	483	56,067.38
Madison	599	56,787.57
Mahaska	1,061	109,117.58
Marion	1,459	147,131.83
Marshall	1,987	192,678.95
Mills	548	57,069.04
Mitchell	487	48,788.94
Monona	503	52,846.48
Monroe	414	35,149.57
Montgomery	616	63,721.89
Muscatine	2,427	231,518.72
O'Brien	747	84,490.16
Osceola	311	38,338.07
Page	717	69,671.44
Palo Alto	509	57,356.01
Plymouth	1,072	128,184.58
Pocahontas	413	46,697.93
Polk	16,482	1,737,459.36
Pottawattamie	3,830	380,145.57
Poweshiek	916	97,391.24
Ringgold	262	25,116.99
Sac	585	63,075.44
Scott	7,462	832,834.87
Shelby	599	71,961.16
Sioux	1,184	139,075.62
Story	2,748	300,744.19
Tama	831	94,058.94
Taylor	310	29,033.21
Union	696	64,685.57
Van Buren	370	30,299.80
Wapello	2,157	179,163.19
Warren	1,832	166,053.40
Washington	970	105,842.48
Wayne	362	33,778.72
Webster	2,002	196,105.70
Winnebago	551	57,302.36
Winneshiek	860	77,621.84
Woodbury	4,568	479,144.89
Worth	336	34,557.39
Wright	719	- 78,937.48
Motor Vehicle	7	3,652.07
GRAND TOTAL	132,651	$13,573,794.00

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
UTILITIES & TRANSPORTATION GROUP				
COMMUNICATION UTILITIES	26	$1,252,011	$37,560	.33%
ELECTRIC AND GAS UTILITIES	34	$20,631,355	$618,934	5.39%
WATER AND SANITATION UTILITIES	3	$142,630	$4,279	.04%
TRANSPORTATION COMPANIES	51	$9,354,710	$280,643	2.44%
* GROUP TOTALS *	114	$31,380,706	$941,416	8.20%
BUILDING MATERIALS GROUP				
BUILDING MATERIAL DEALERS	124	$5,182,870	$155,486	1.35%
PAINT AND GLASS STORES	13	$93,165	$2,794	.02%
HARDWARE STORES	26	$552,354	$16,571	.14%
GARDEN SUPPLY STORES	14	$139,261	$4,179	.04%
MOBILE HOME DEALERS	2	$0	$0	.00%
* GROUP TOTALS *	179	$5,967,650	$179,030	1.56%
GENERAL MERCHANDISE GROUP				
DEPARTMENT STORES	6	$13,451,399	$403,542	3.52%
VARIETY STORES	5	$529,434	$15,883	.14%
MISCELLANEOUS GENERAL MERCHANDISE STORES	6	$118,366	$3,551	.03%
* GROUP TOTALS *	17	$14,099,199	$422,976	3.68%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
		FOOD DEALERS GROUP		
GROCERY STORES	8	$68,404	$2,052	.02%
MEAT AND FISH MARKETS	4	$92	$3	.00%
FRUIT AND VEGETABLE MARKETS	0	$0	$0	.00%
CONFECTIONERY STORES	2	$4,267	$128	.00%
DAIRY PRODUCT STORES	1	$0	$0	.00%
BAKERIES	1	$360	$11	.00%
MISCELLANEOUS FOOD STORES	7	$12,735	$381	.00%
* GROUP TOTALS *	23	$85,858	$2,575	.02%
		MOTOR VEHICLE GROUP		
AUTOMOBILE DEALERS	13	$378,008	$11,340	.10%
AUTOMOTIVE PARTS	64	$1,377,887	$41,337	.36%
GAS STATIONS	39	$1,787,384	$53,621	.47%
RECREATIONAL VEHICLES	15	$39,505	$1,185	.01%
* GROUP TOTALS *	131	$3,582,784	$107,483	.94%
		APPAREL GROUP		
MEN'S AND BOY'S APPAREL STORES	4	$15,484	$465	.00%
WOMEN'S APPAREL STORES	16	$251,043	$7,532	.07%
FAMILY AND CHILDREN'S APPAREL STORES	5	$257,937	$7,738	.07%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
SHOE STORES	15	$754,425	$22,631	.20%
OTHER APPAREL STORES	13	$32,372	$971	.01%
* GROUP TOTALS *	53	$1,311,261	$39,337	.34%

HOME FURNISHINGS AND APPLIANCES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FURNITURE STORES	74	$874,635	$26,239	.23%
HOME FURNISHING STORES	51	$6,052,002	$181,558	1.58%
APPLIANCE, ENTERTAINMENT EQUIPMENT STORES	107	$2,508,936	$75,239	.66%
* GROUP TOTALS *	232	$9,435,573	$283,036	2.47%

EATING AND DRINKING PLACES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
EATING PLACES	20	$233,439	$7,003	.06%
DRINKING PLACES	0	$0	$0	.00%
* GROUP TOTALS *	20	$233,439	$7,003	.06%

SPECIALTY RETAIL STORES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
DRUG STORES	5	$88,475	$2,655	.02%
LIQUOR STORES	0	$0	$0	.00%
USED MERCHANDISE STORES	16	$253,009	$7,590	.07%
SPORTING GOODS STORES	8	$40,397	$1,211	.01%
BOOKS AND STATIONERY STORES	30	$515,465	$15,464	.13%
JEWELRY STORES	16	$431,870	$12,956	.11%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
HOBBY AND TOY STORES	17	$258,310	$7,750	.07%
GIFT AND NOVELTY SHOPS	14	$1,522,960	$45,690	.40%
MAIL ORDER STORES	26	$5,844,805	$175,343	1.53%
VENDING MACHINES	30	$1,087,189	$32,616	.28%
DIRECT SELLING	131	$8,588,286	$257,640	2.24%
FUEL AND ICE DEALERS	35	$778,703	$23,362	.20%
FLORISTS	4	$1,317	$40	.00%
OTHER SPECIALTY SHOPS	173	$15,474,218	$464,227	4.04%
* GROUP TOTALS *	505	$34,865,004	$1,046,544	9.12%

SERVICES GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
FINANCE, INSURANCE AND REAL ESTATE	74	$1,524,013	$45,717	.40%
HOTELS AND OTHER LODGING PLACES	5	$80,138	$2,404	.02%
LAUNDRY AND CLEANING	40	$629,827	$18,896	.16%
PHOTOGRAPHIC STUDIOS	24	$410,424	$12,312	.11%
BEAUTY SHOPS	2	$13,484	$404	.00%
BARBER SHOPS	0	$0	$0	.00%
SHOE REPAIR SHOPS	0	$0	$0	.00%
FUNERAL HOMES	0	$0	$0	.00%
OTHER PERSONAL SERVICES	17	$313,317	$9,401	.08%
BUILDING MAINTENANCE	22	$1,000,622	$30,019	.26%
EMPLOYMENT AGENCIES	2	$1,364	$41	.00%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
OTHER BUSINESS SERVICES	617	$27,221,945	$816,661	7.11%
AUTOMOBILE RENTAL AND STORAGE	23	$88,843	$2,664	.02%
AUTOMOBILE REPAIR AND SERVICES	21	$2,265,278	$67,958	.59%
ELECTRICAL REPAIR	37	$693,120	$20,796	.18%
WATCH, JEWELRY REPAIR	1	$0	$0	.00%
FURNITURE REPAIR	1	$0	$0	.00%
MISCELLANEOUS REPAIR	85	$1,548,352	$46,448	.40%
MOTION PICTURE THEATRES	11	$217,018	$6,511	.06%
AMUSEMENT PARKS AND SERVICES	23	$188,406	$5,647	.05%
EDUCATION INSTITUTIONS	4	$32,798	$984	.01%
OTHER SERVICES	39	$915,029	$27,452	.24%
* GROUP TOTALS *	1,048	$37,143,978	$1,114,315	9.71%
		WHOLESALE GOODS GROUP		
MOTOR VEHICLE	59	$1,077,866	$32,335	.28%
FURNITURE AND HOME FURNISHINGS	33	$423,490	$12,703	.11%
CONSTRUCTION MATERIALS	488	$16,173,934	$485,229	4.23%
FARM AND CONSTRUCTION MACHINERY	1,218	$56,231,364	$1,686,951	14.69%
MISCELLANEOUS DURABLE GOODS	98	$2,425,929	$72,778	.63%
APPAREL, PIECE GOODS	21	$614,251	$18,428	.16%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
GROCERIES AND FARM PRODUCTS	60	$1,550,993	$46,530	.41%
MISCELLANEOUS NONDURABLE GOODS	366	$13,854,992	$415,644	3.62%
* GROUP TOTALS *	2,343	$92,352,819	$2,770,598	24.13%

MISCELLANEOUS GROUP

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
AGRICULTURE PRODUCTION AND SERVICES	34	$572,596	$17,177	.15%
MINING	11	$622,018	$18,662	.16%
GENERAL CONTRACTORS	248	$8,683,463	$260,502	2.27%
PLUMBING AND HEATING CONTRACTORS	75	$1,678,204	$50,346	.44%
PAINTING CONTRACTORS	16	$120,360	$3,610	.03%
ELECTRICAL CONTRACTORS	57	$1,214,961	$36,450	.32%
CARPENTRY CONTRACTORS	24	$90,130	$2,704	.02%
OTHER SPECIAL TRADE CONTRACTORS	239	$4,823,730	$144,711	1.26%
FOOD MANUFACTURERS	72	$4,777,216	$143,317	1.25%
APPAREL AND TEXTILE MANUFACTURERS	42	$1,223,313	$36,699	.32%
FURNITURE, WOOD AND PAPER MANUFACTURERS	173	$5,214,052	$156,418	1.36%
PUBLISHERS OF BOOKS AND NEWSPAPERS	33	$1,810,597	$54,318	.47%
COMMERCIAL PRINTERS	66	$6,806,542	$204,196	1.78%
NONMETALLIC PRODUCT MANUFACTURERS	326	$15,766,260	$472,995	4.12%

RETAILERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS CLASS	NO. OF BUS.	TAXABLE SALES	COMPUTED TAX	% OF TAX
INDUSTRIAL EQUIPMENT MANUFACTURERS	1,002	$75,484,785	$2,264,536	19.73%
MISCELLANEOUS MANUFACTURERS	200	$16,134,462	$484,032	4.22%
TEMPORARY RETAILERS	75	$1,486,106	$44,469	.39%
* GROUP TOTALS *	2,693	$146,508,795	$4,395,142	38.29%
* LATE FILERS *	293	$5,679,856	$170,399	1.48%
** GRAND TOTAL **	7,641	$382,666,922	$11,479,854	100.00%*

* PERCENTAGE MAY NOT EQUAL 100% DUE TO ROUNDING

CONSUMERS USE TAX
BY BUSINESS CLASSIFICATION
QUARTER ENDING DECEMBER, 1982

MAJOR BUSINESS GROUP	NO. OF RETURNS	COMPUTED TAX
CONTRACTORS	647	$254,569
INDUSTRIAL (MANUFACTURERS, FABRICATORS, PROCESSORS, AND MINING)	991	$1,945,020
UTILITIES, COMMUNICATION, AND TRANSPORTATION	508	$486,881
VENDORS (WHOLESALE AND RETAIL)	901	$460,200
PROFESSIONAL SERVICES (HEALTH, LEGAL, FINANCIAL, INSURANCE, AND REAL ESTATE)	988	$241,368
SERVICES (OTHER THAN PROFESSIONAL)	515	$104,023
MISCELLANEOUS	132	$52,898
** GRAND TOTAL **	4,682	$3,544,959

CONSUMER USE TAX
BY COUNTY
QUARTER ENDING DECEMBER, 1982

COUNTY	NO. OF RETURNS	COMPUTED TAX	COUNTY	NO. OF RETURNS	COMPUTED TAX
ADAIR	19	$3,248	JONES	30	$8,520
ADAMS	7	$809	KEOKUK	12	$131
ALLAMAKEE	34	$4,322	KOSSUTH	31	$1,628
APPANOOSE	15	$37,816	LEE	77	$145,800
AUDUBON	9	$4,287	LINN	290	$349,298
BENTON	27	$3,990	LOUISA	21	$27,509
BLACK HAWK	215	$406,816	LUCAS	11	$4,113
BOONE	31	$7,745	LYON	27	$1,374
BREMER	37	$7,472	MADISON	10	$2,800
BUCHANAN	23	$2,214	MAHASKA	37	$10,547
BUENA VISTA	34	$9,151	MARION	31	$29,066
BUTLER	25	$3,620	MARSHALL	75	$79,060
CALHOUN	15	$7,129	MILLS	8	$2,223
CARROLL	50	$27,990	MITCHELL	28	$4,551
CASS	37	$8,269	MONONA	23	$5,332
CEDAR	26	$2,613	MONROE	17	$2,960
CERRO GORDO	107	$59,358	MONTGOMERY	30	$8,753
CHEROKEE	16	$1,590	MUSCATINE	59	$116,800
CHICKASAW	27	$19,591	OBRIEN	40	$2,924
CLARKE	5	$248	OSCEOLA	17	$2,612
CLAY	46	$15,270	PAGE	45	$4,404
CLAYTON	29	$4,766	PALO ALTO	20	$8,754
CLINTON	83	$107,826	PLYMOUTH	26	$11,911
CRAWFORD	33	$14,797	POCAHONTAS	24	$2,781
DALLAS	33	$12,044	POLK	566	$710,773
DAVIS	22	$2,585	POTTAWATTAMIE	122	$23,076
DECATUR	5	$198	POWESHIEK	37	$43,042
DELAWARE	23	$6,757	RINGGOLD	6	$60
DES MOINES	85	$54,083	SAC	33	$5,203
DICKINSON	26	$2,353	SCOTT	224	$261,905
DUBUQUE	180	$195,891	SHELBY	36	$4,811
EMMET	26	$9,357	SIOUX	56	$15,065
FAYETTE	30	$5,448	STORY	90	$53,510
FLOYD	34	$33,846	TAMA	24	$6,913
FRANKLIN	23	$3,108	TAYLOR	10	$85
FREMONT	16	$1,803	UNION	16	$6,824
GREENE	20	$2,760	VAN BUREN	8	$536
GRUNDY	28	$3,735	WAPELLO	63	$41,093
GUTHRIE	19	$1,382	WARREN	26	$6,477
HAMILTON	41	$31,946	WASHINGTON	36	$1,767
HANCOCK	18	$4,617	WAYNE	14	$555
HARDIN	63	$14,319	WEBSTER	76	$27,014
HARRISON	19	$10,898	WINNEBAGO	33	$16,241
HENRY	32	$4,556	WINNESHIEK	30	$10,421
HOWARD	23	$1,392	WOODBURY	161	$89,690
HUMBOLDT	23	$3,548	WORTH	10	$421
IDA	16	$2,654	WRIGHT	33	$12,410
IOWA	19	$32,743			
JACKSON	31	$5,405	OUT OF STATE	1	$49
JASPER	45	$57,630			
JEFFERSON	24	$4,299			
JOHNSON	108	$102,873	GRAND TOTAL	4,682	$3,544,959